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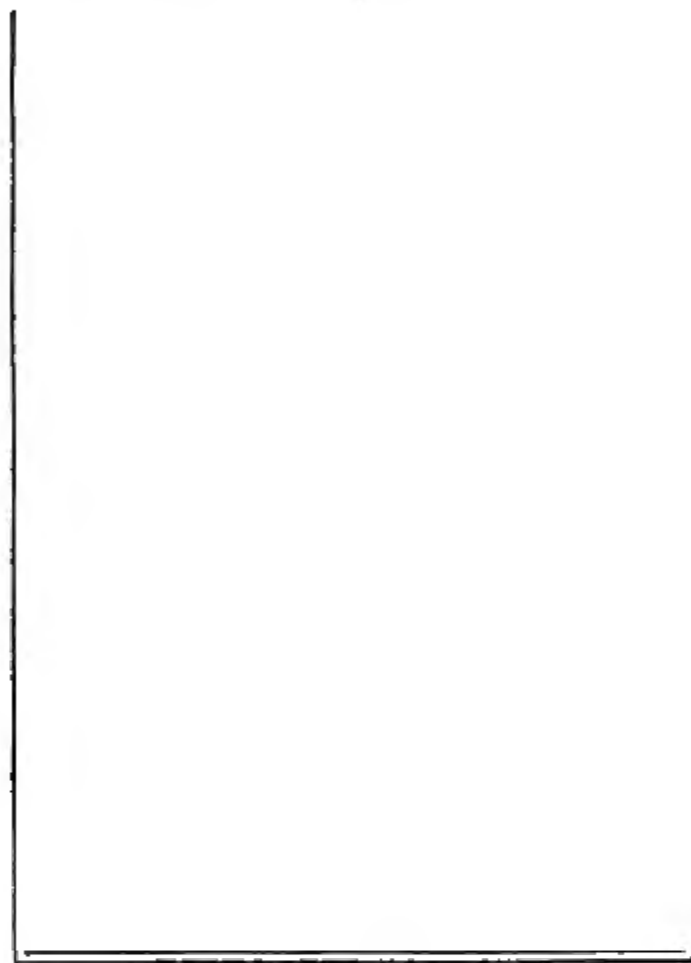
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BOOKS printed for T. LONGMAN and T. SHEWELL.

Preparing for the Press, A NEW EDITION of

A
COMPLETE VIEW

OF THE

BRITISH CUSTOMS:

PART the SECOND.

CONTAINING

Ample INSTRUCTIONS for the Entering, Examining, and Delivering of
GOODS and MERCHANDIZES imported into *Great Britain* from Foreign
Parts.

ILLUSTRATED

By EXAMPLES of the Present Practice of the Officers of the CUSTOMS,
at the Water-side in the Port of *London*; in the several Sorts of Goods that
are now most usually imported into the said Port.

To which is Added,

An APPENDIX, containing the THEORY and PRACTICE of MEASU-
RING and CASK-GAUGING.

Designed, not only for the Use of the Officers of His MAJESTY'S CUSTOMS in
the Out-Ports; but for the Service of all concerned in the Importation of
FOREIGN GOODS.

By HENRY CROUCH, of the *Custom-House, London*.

A

TREATISE

OF

BOOK-KEEPING,

OR

MERCHANTS ACCOUNTS;

In the Italian Method of Debtor and Creditor.

WHEREIN

The Fundamental Principles of that curious and approved
Method are clearly and fully explained and demonstrated, from
the Nature and Reason of Things: From which again is de-
duced, a complete System of particular Rules, and Instructions
for their Application to a Merchant's Business; considered as
acting either for his own proper Account; or in Commission, as
Factor for another; or, as concerned in Company. The Whole
illustrated and exemplified, with two Sets of Books, containing
great Variety of Practice in all those Branches of Business.

To which are added, INSTRUCTIONS for Gentlemen of Land Estates,
and their Stewards or Factors: With Directions also for Retailers,
and other more private Persons.

By ALEXANDER MALCOLM, A.M. Teacher of the MATHEMATICKS.
The SECOND EDITION.

A
Complete View
OF THE
BRITISH CUSTOMS

CONTAINING,

I. A Perfect and Distinct Account of the several Particular
BRANCHES whereof that REVENUE Consists.

II. The FORMER and ADDITIONAL BOOKS of the RATES of MER-
CHANDIZES, from which most of those Branches are chargeable; with the
NEAT TOTAL AMOUNT of all the several Branches payable, as well from those
Rates, as from the Values upon Oath, &c. for all FOREIGN GOODS and MER-
CHANDIZES IMPORTED, not only by *British* Subjects, but by *Strangers*; and
also THE NEAT TOTAL AMOUNT of such of the said Branches as are to be
REPAID, or DRAWN BACK, in case the said Goods are afterwards Exported
to Foreign Parts within Time. With THE NEAT DUTY to be paid upon
NATIVE COMMODITIES, and several FOREIGN DYING GOODS EXPORTED:
Also the DUTIES to be paid upon COALS, CULM, and CINDERS brought
Coastwise, and to be REPAID if they are afterwards Exported.

All Calculated to the Utmost Exactness.

Together with the several RULES, ORDERS, &c.
Annexed to the said BOOKS OF RATES.

III. Directions for, and Examples of, THE METHOD OF COMPUTING
the afore said DUTIES to be *Paid* and *Repaid*; with the DRAWBACKS
and BOUNTIES on the Exportation of several *British Goods*, &c.

IV. The several PORTS, MEMBERS, and CREEKS of *Great Britain*; the
LAWFUL KEYS, WHARFS, &c. and the FEES payable to the Officers of
the CUSTOMS in the Port of *London*; with the DUTIES OF SCAVAGE,
PACKAGE, &c. payable to the said City.

V. An INDEX, wherein is Comprehended the SUBSTANCE of the several
LAWS now in Force, relating to the CUSTOMS, &c.

The WHOLE being

A Complete SYSTEM of His MAJESTY'S Revenue of CUSTOMS.

By *HENRY CROUCH*,
Of the CUSTOM-HOUSE, *London*.

The Fourth Edition :

Continued to the End of the Session of Parliament, *Anno Decimo Septimo*
GEORGIi Secundi.

With such ALTERATIONS, and ADDITIONS, as have made it much
more Useful than the Former.

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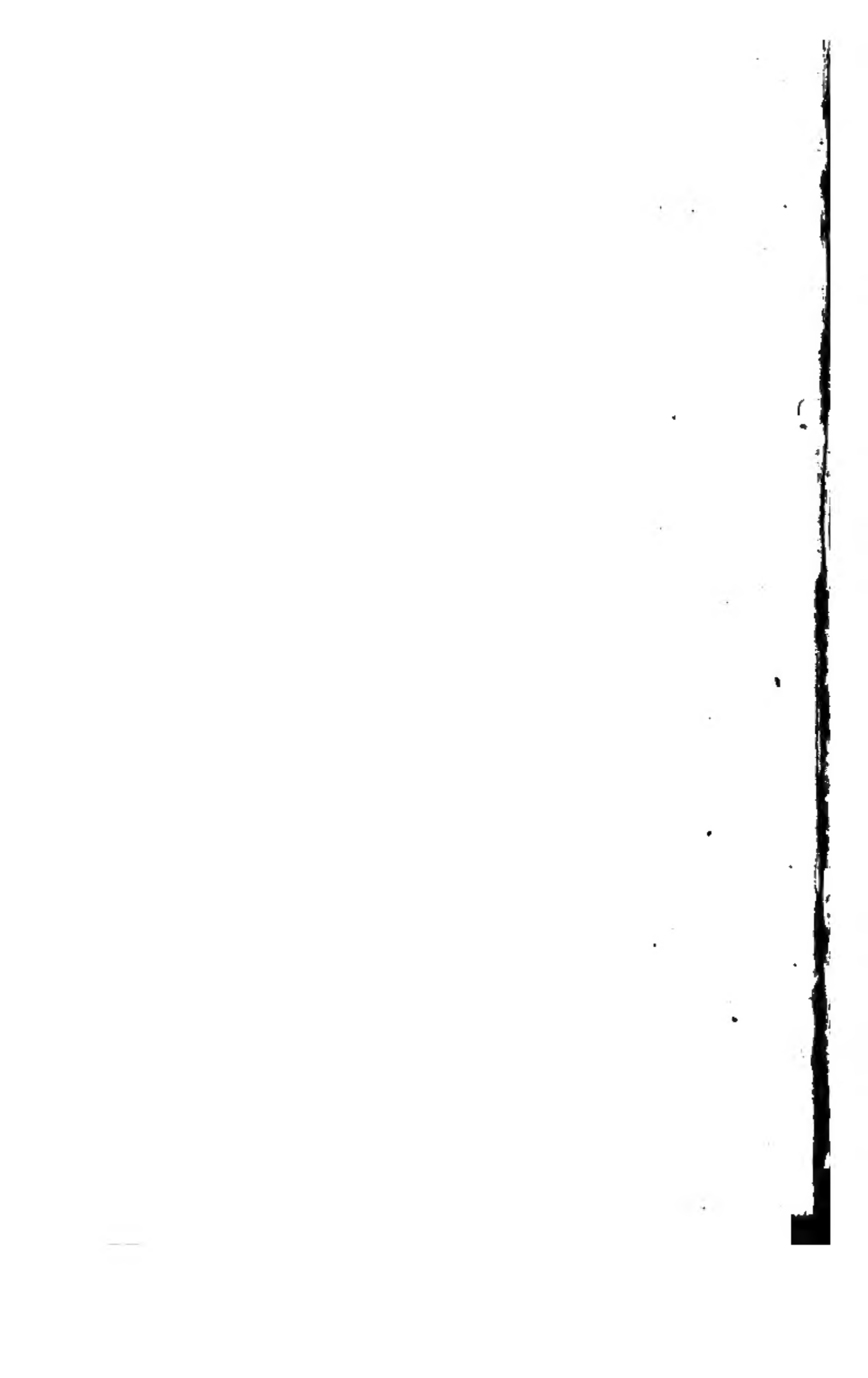
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THE INTRODUCTION.

AS in treating upon most Subjects, it seems to be naturally requisite, that they be first of all perfectly and distinctly explained, by such particular Definitions thereof, or short Dissertations thereon, as shall be capable of giving the Reader the most perfect Idea of their Nature, Design, and Use, &c. I apprehended, that before I enter'd upon the subject Matter of this Treatise, which is designed to give *A Complete View* of that Part of his Majesty's Revenue, which is usually distinguished by the Title of CUSTOMS; it might not improperly be expected, that I should give some Account of their Rise and Progress: And therefore I have attempted to acquit myself, in the best manner I was able, by a short Deduction of the several Variations, and different Regulations they have underwent, from the first Original, to the present State of that Revenue.

Tho' by the Law of Nature all Things were common, and all Persons equal, there being neither *Meum* nor *Tuum*, King nor Subject; yet when the Law of Nature came to be limited by the Law of Nations, and such a Thing as Property came to be claimed, it naturally caused Trade and Commerce; whereupon Kings or Rulers became absolutely necessary to maintain and defend such Property and Commerce. And in order to support those Kings or Princes in their Offices of Government, and to defray the Expences which they must necessarily be at, in maintaining Ambassadors at foreign Courts, chiefly to procure



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aforesaid Duties came to be stinted and restrained, and in a great measure yielded up by the Crown, to the Parliament: For upon the frequent Petitions of the Subjects for the Remission thereof, and their free Offers of sufficient Supplies by Parliament, for all necessary Occasions; King *Edward* the Third, and the several succeeding Kings and Queens, by his Example, were contented to suspend their ancient and hereditary Duties, which being very much decreased, were grown deficient; and in lieu thereof, to accept of either such temporary Subsidies or Aids by Parliament, as should be thought sufficient to assist them upon any extraordinary Occasions or Emergencies; or of such fixed and settled Subsidies, as should be sufficient for the Support of the Honour and Dignity of the Crown, the Defence of the Realm, and the Safeguard of the Seas, during their respective Lives: And those parliamentary Subsidies were always composed of two several and distinct Parts, *viz. a Tonnage, and a Poundage.*

TONNAGE was payable upon all WINES imported, after the particular Rates, and according to the particular Methods prescribed by the several Laws which granted this Duty to the respective Kings and Queens; being at first no more than two Shillings *per* Ton, though in succeeding Reigns it was very much increased.

POUNDAGE was payable on ALL OTHER MERCHANDIZES imported and exported, according to the particular Rates and Values prescribed by the several Laws which granted this Duty to the respective Kings and Queens; being at first no more than 6*d.* in the Pound of the particular Rates or Values, tho' in succeeding Reigns it was advanced to 12*d.* in the Pound. And to this Subsidy of *Tonnage* and *Poundage*, there was likewise, in the latter Reigns, annexed,

A Subsidy of WOOLLEN CLOTHS, or old Drapery, which was payable upon all Woollen Cloths exported; after the particular Rates, and in the particular Proportions prescribed in the respective Books of Rates.

But after the Restoration of King *Charles* the Second, the aforesaid Subsidies, which before had underwent several different

different Regulations, were settled and established upon the Foundation whereon they now stand, and granted to his said Majesty during his Life, *For the defraying of his necessary Expences in guarding and defending the Seas against all Persons intending the Disturbance of his Subjects in the Intercourse of Trade, and the Invading of this Realm*; by an Act passed in the twelfth Year of his Reign, entitled, *A Subsidy granted to the King, of Tonnage and Poundage, and other Sums of Money payable upon Merchandize exported and imported, referring to, and enforcing, A Book of Rates of Merchandize, &c.* according to which the said Duties were to be levied and collected.

And upon the Model of, and with Reference to, this Subsidy of Tonnage and Poundage granted to King *Charles* the Second, there has, for the defraying the Expences of Wars and other necessary and extraordinary Occasions, been granted by subsequent Acts of Parliament, several Additional Subsidies, Impositions and new Duties; which being to be levied and collected after the Manner of the aforesaid Subsidy, upon the Importation and Exportation of several sorts of Goods and Merchandizes; are usually, tho' improperly, comprehended under the general Title of CUSTOMS.

Thus have I here given such a short Narrative of the Rise and Progress of that Part of his Majesty's Revenue which is commonly called the CUSTOMS, as I thought might be sufficient to give a just and perfect Idea, and prepare the Reader for the Perusal, of the following Treatise; which is an Essay towards a compleat System of that Revenue as it now stands, without any regard to the former Regulations, which are either repealed or expired.

For the CUSTOMS are now really become a perfect science, there having been no less than thirty additional branches, or particular Duties imposed since the Restoration of King *Charles* the Second; and the Laws prescribing the Manner and Means for the levying and collecting of those Duties,

Duties, with those that have been found necessary to have been made for the Preservation and Security of the Revenue in general, within these 50 Years past; have so increased the number, that the Body of Custom-Laws is now swelled to above ten times its former Bulk. Therefore, as they are so numerous, and many of them often made with an Eye only to some particular Purpose, without regard to the Circumstances and Regulations prescribed in former Acts, it must naturally happen, that they will sometimes very much clash and interfere, so that in many Cases it is very difficult to fix a particular Point: and as the Repeals, Expirations and Revivals of several Acts are so frequent, that it is often difficult to know whether a Law is in force, or not; it is no wonder that they are no better understood by too many, whose Business it is to execute them, and much less by most others, whose Interest it is to know the Privileges to which they entitle them, and the Penalties to which they subject them; that they may reap the Benefit of the one, and avoid the Punishment of the other.

But that a Subject of such general Importance as the Customs payable to the Crown of *Great Britain*, may no longer remain so great a Mystery; I have here endeavoured to set them in the clearest light I was capable, by methodizing and digesting them in such a manner, that I apprehended would make them the most easily and readily understood: so that I flatter myself, any one who has had but a tolerable Education, and will not think a little Pains and Application too much, may in a short time, without any other Assistance, attain to a competent Knowledge of the several Parts of this Revenue.

T H E
P R E F A C E
T O T H E
F O U R T H E D I T I O N.

IT is needless to say any thing in praise of Mr. Crouch's last Edition of this Book of Rates; the universal Approbation it has met with, and the general Use of it, both among Officers of the Customs and Merchants, are a better Recommendation of the Performance, than the highest Encomiums from the Pen of an Editor. Every one who is thoroughly acquainted with the Work, must be sensible it was a Production of Labour and Ingenuity, and that the Author truly merited the Encouragement he met with.

But tho' at its first coming out it was, and at present is in the main, a useful and valuable Performance; yet Time has render'd it in some measure imperfect, upon account of the several Alterations of, and Additions to, the Laws of the Customs, enforced by Acts of Parliament, subsequent to its Publication. For which Reason, as the Sale of the last Edition, and the daily Call for the Book, has made another necessary; it was thought proper, in preparing this Edition for the Press, (in order to render the Work the more useful) to make such Alterations and Additions, with respect to the subject Matter of the Book, as those subsequent Laws do require. In every other respect, the Reader will find it the same with the last Edition: and he may be assured that

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T H E

General C O N T E N T S.

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The Rates of Merchandize Outwards, as settled by the Book of Rates referred to in the Act of Tonnage and Poundage, and by other subsequent Acts; with the Neat Duty payable from those Rates, on such Goods as are chargeable therewith; as also on such as are not particularly rated, but pay Duty *ad Valorem*; from *page 266*, to *page 292*.

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CHAPTER the Fifth.

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The Continuation of the several Acts of Parliament referred to in the Index, and the other Parts of this Book, from *page* 578, to *page* 582.

CHAPTER the First.

CONTAINING

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The Branch of C u s t o m s, comprehending the following particular Duties; viz.

<i>Old Subsidy, or Subsidy Inwards,</i> <i>Petty Custom,</i> <i>Additional Duty,</i>	} { <i>One per Cent. Inwards,</i> <i>Composition on Petty Seizures.</i>
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By 12 Car. II, cap. 4. §. 3, 7

WAS first granted
(except the *One*
per Cent.) from } during the King's Life.
the 24th of *June*, 1660,

<i>1 Jac. II.</i>	<i>— 1. —</i>	<i>4</i>	From 6 February, 1684.	— during his Life.
<i>1 W. and M.</i>	<i>— 14. —</i>	<i>2</i>	From 5 Nov. 1688.	— to 25 December 1689.
<i>Seff. 2</i>	<i>— 3. —</i>	<i>2</i>	Thence continued	— to ditto — 1690.
<i>2 W. and M.</i>	<i>— 4. —</i>	<i>2</i>	Thence	— to ditto — 1694.
<i>6 W. and M.</i>	<i>— 1. —</i>	<i>2</i>	Thence	— to ditto — 1699.
<i>8 & 9 W. III.</i>	<i>— 20. —</i>	<i>1</i>	Thence	— to 1 August — 1706.
<i>1 Ann.</i>	<i>— 13. —</i>	<i>1</i>	Thence	— to ditto — 1710.
<i>5</i>	<i>— 27. —</i>	<i>1</i>	Thence	— to ditto — 1712.
<i>6</i>	<i>— 11. —</i>	<i>1</i>	The one Half. {	— to ditto — 1808.
<i>1 Geo. I.</i>	<i>— 12. —</i>	<i>2</i>		— thence for ever.
<i>6 Ann.</i>	<i>— 19. —</i>	<i>1</i>	The other Half. {	— to 1 August — 1714.
<i>7</i>	<i>— 7. —</i>	<i>28</i>		— thence for ever.
<i>1 Geo. I.</i>	<i>— 12. —</i>	<i>2</i>	The whole again continued for ever.	
<i>3 Geo. I.</i>	<i>— 8. —</i>	<i>17</i>		
<i>5 Geo. I.</i>	<i>— 3. —</i>	<i>22</i>		
<i>11 Geo. I.</i>	<i>— 9. —</i>	<i>1</i>		

By 6 *An.* cap. 11. §. 6. The one Half of the Customs was appropriated to Annuities for 96 Years; but by 1 *Geo.* I. cap. 12. §. 1, 2, 15. is after the Expiration thereof, together with the Surplus after the last of *July*, 1712. made Part of the general or aggregate Fund, and continued to the Bank of *England*.

By 7 *An. cap. 7. §. 33.* The other Half was made Part of a Security to the Bank of *England*, for circulating *Exchequer-Bills*, and Payment of the Inter with three Pounds *per Cent. per Annum*; but by the said 1 *Geo. I.* is likewise made Part of the general or aggregate Fund.

And by 3, 5, and 11 of *Geo. I.* aforesaid, after the 24th of *June*, 1727¹ 1904 whole is again continued to the Bank of *England* for Security of the Pa of one Annuity of *l.* 71,001 : 2 : 3 $\frac{1}{4}$; and one other Annuity of *l.* 80, redeemed by Parliament; being, after the Rate of *l.* 4 per Cent. per Annum into principal Sums of *l.* 1,775,027 : 17 : 10 $\frac{1}{2}$ and *l.* 2,000,000. in Casks.

But by 9 Geo. II. cap. 23. §. 17. so much as shall be raised on *B*-ported into other *Spirits*, is to be wholly apply'd to the aggregate Fund; as are a Branches that the said Commodities are liable to.

N^o I.—Old Subsidy, or Subsidy Inwards.

THIS Duty consists of two distinct Parts, *viz.* Tonnage and Poundage. TONNAGE—is payable in ready Money upon all (a) Wines, except (b) *Prizage-Wines*; and also upon (c) *Perry, Rape of Grapes, Syder, Syder-Eager, and Vinegar* imported;

		<i>Viz.</i>	The Gross Subsidy per Ton.
RHENISH or (d) HUNGARY WINES imported into any Port,		By British, —————	6 0 0
		By Strangers, or in Ships not belonging to Great-Britain or Ireland, or foreign built, }	7 10 0
ALL OTHER WINES LEVANT WINES imported into	{ London, Bristol, or Southampton,	By British, —————	4 10 0
		By Strangers, or in Ships not belonging to Great-Britain or Ireland, or foreign built, }	6 0 0
	{ Other Ports—	By British, —————	3 0 0
		By Strangers, or in Ships not belonging to Great-Britain or Ireland, or foreign built, }	4 10 0
ALL OTHER WINES imported into	{ London,—	By British, —————	4 10 0
		By Strangers, or in Ships not belonging to Great-Britain or Ireland, or foreign built, }	6 0 0
	{ Other Ports—	By British, —————	3 0 0
		By Strangers, or in Ships not belonging to Great-Britain or Ireland, or foreign built, }	4 10 0

But note; When Wines are first landed and enter'd in the Out-Ports, and are afterwards brought to *London* by Certificate, the Difference of the Duties, or what they paid short of the Duty due in *London* must be there paid; being what is usually called the *London Duty*.

	The Gross Duty per Ton.
PERRY, RAPE OF GRAPES, SYDER, SYDER-EAGER, and VINEGAR imported	By British ——— 4 10 0
	By Strangers ——— 6 0 0

(e) But in consideration of any Leakage which may happen during the Voyage, if the said Liquors are imported in Casks, and enter'd as *unfill'd up*, the Merchant is to be allowed twelve *per Cent.* out of the aforesaid gross Duties: But if he thinks such Allowance not to be equal to the Leakage, and shall chuse to enter them as *fill'd up*, he loses the said Allowance, and pays Duty for no more than is actually contained in the Casks.

Tho' in strictness, when Wines are brought into *London* by Certificate from the Out-Ports, they should pay only the Difference of the Duty, or what they have paid short of the Duty due in *London*, according to the nature of the Entry; yet it is the Practice always to take the said Difference as if the Wines had been enter'd *fill'd*, and so not to allow this twelve *per Cent.* for Leakage, notwithstanding the Wines may have been at first enter'd as *unfill'd*.

(f) And upon the Importation of Wines in Casks, there is also the following Allowances to be made out of the Gross Duty, *viz.*

	Discount.
<i>benish Wines</i> , or Wines of the Growth of <i>Germany</i> , or which pay Duty as such, —————	2 <i>per Cent.</i>

12 Car. II. cap. 4. §. 1, 7.
2 Car. II. cap. 18. §. 9.
& 14 Car. II. cap. 11. §. 6.
Car. II. cap. 4. §. 16.

(c) 13 & 14 Car. II. cap. 11. §. 25.
(d) 1 Ann. cap. 12. §. 112.
(e) 8th Rule—of B. of Rates.
(f) 6 Geo. I. cap. 12. §. 2.

French

French Wines, or Wines of the Growth of any of the *French* } Discount.
King's Dominions ————— } 6 per Cent.
Spanish, Portugal, and all other Wines ————— } 10 per Cent.

So that according to the particular Circumstances of Entry, the neat Subsidy to be paid, will be found to be as follows, *viz.*

The Neat Subsidy.

		Per Ton.				Per Gall.						
		l.	s.	d.	$\frac{1}{2}$ o							
All Wines, except <i>Prizage Wines</i> , viz.	French Wine imported into	Rheneish or Hungary-Wine imported into any Port	By British, in Casks		Fill'd—	5	17	7	4	,023333		
					Unfill'd	5	3	2	8	,020477		
			By Strangers, or in Ships not belonging to Great-Britain or Ireland, or Foreign built, in Casks		Fill'd—	7	7	0	—	,029166		
					Unfill'd	6	9	0	—	,025595		
		London.	By British, in Casks		Fill'd—	4	4	7	4	,016785		
					Unfill'd	3	13	9	12	,014642		
			By Strangers, or in Ships not belonging to Great-Britain or Ireland, or Foreign built, in Casks		Fill'd—	5	12	9	12	,022780		
					Unfill'd	4	18	4	16	,019523		
		Out Ports.	By British, in Casks		Fill'd—	2	16	4	16	,011190		
					Unfill'd	2	9	2	8	,009761		
		By Strangers, &c. as by British in London.										
		Levant Wines imported into	London, Bristol, or Southampton.	By British in Casks		Fill'd—	4	1	0	—	,016071	
				Unfill'd	3	10	2	8	,013930			
By Strangers, or in Ships not belonging to Great Britain or Ireland, or Foreign built.				in Flasks or Bottles, Fill'd	4	10	0	—	,017856			
				in Casks	5	8	0	—	,021428			
				Unfill'd	4	13	7	4	,018571			
				in Flasks or Bottles, Fill'd	6	0	0	—	,023808			
Other Ports.	By British in Casks			Fill'd—	2	14	0	—	,010714			
				Unfill'd	2	6	9	12	,009285			
				in Flasks or Bottles, Fill'd	3	0	0	—	,011504			
	By Strangers, &c. as by British in London, &c.											
Spanish, Portugal, and all other Wines imported into				London		The same as <i>Levant Wines</i> imported into London, Bristol, or Southampton, in Casks.						
				Out-Ports		The same as <i>Levant Wines</i> imported into other Ports, in Casks.						

		The Neat Subsidy			
		Per Ton.		Per Gall.	
		l.	s.	d.	$\frac{1}{20}$
Brought into London by Certificate from the Out Ports, viz.	French Wine	1	8	2	8
	Levant Wines except from Bristol or Southampton,	1	10	0	
	Spanish, Portugal, and all other Wines, except Rhenish	1	7	0	
		in Flasks or Bottles			
		in Casks			

Note: As (g) no Wines, except of the Growth of the Dominions of the Great Duke of Tuscany, in open Flasks, or of Turkey, or any other Parts of the Levant Seas, may be imported in Flasks or Bottles; I have purposely omitted the neat Duty of all but Levant Wines imported otherwise than in Casks.

		The Neat Subsidy.						
		Per Ton.				Per Gall.		
		l.	s.	d.	$\frac{r}{20}$			
PERRY, RAPE OF GRAPES, SYDER, SYDER-EAGER, and VINEGAR impor- ted	By British—	Fill'd—	4	10	0		,017856	
		Unfill'd	3	19	2	8		,015714
	By Strangers	Fill'd—	6	0	0			,023808
		Unfill'd	5	5	7	4		,020952

The Method of computing the aforesaid neat Subsidy of Tonnage on Wines, &c. is illustrated in the following Example, viz.

Two Casks, containing one Ton of Spanish Wine unfill'd, imported into the Port of London, by British, and in a British Ship.

The Gross Duty per Ton, as before	4	10	0
12 per Cent. for Leakage	0	10	9 $\frac{12}{20}$
	3	19	2 $\frac{8}{20}$
10 per Cent. of the Gross Duty	0	9	0
The Neat Subsidy	3	10	2 $\frac{8}{20}$

And so for all the other various Cases of Entry.

(b) POUNDAGE—is payable in * ready Money upon all Goods and Merchandizes imported, except these following, viz.

WINES, PERRY, &c. as being liable to Tonnage.

FISH, British, taken and brought by British Bottoms.

FRESH FISH.

BEASTIAL.

ALL GOODS mentioned in the Book of Rates, to be CUSTOM-FREE.

(i) DIAMONDS, PEARLS, RUBIES, EMERALDS, JEWELS, and PRECIOUS STONES.

It is to be levied and collected according to the particular RATES affixed upon the respective Goods in the first or second Column of Rates inwards in Chapter the second, or (k) if not there rated according to the real Value and Price of the Goods, to be ascertained by the Oath or Affirmation of the Merchant, in the Presence of the Customer, Collector, Comptroller, and Surveyor, or any two of them; except upon (l) such Goods as are of the Growth, Product, or

(g) 1 Geo. II. cap. 17. §. 7, 8.

(b) § 12 Car. II. cap. 4. §. 2, 7.

11 Geo. I. cap. 7. §. 2.

(i) 4 & 5 W. & M. cap. 5. §. 2.

(k) § 11 Geo. I. cap. 7. §. 7.

4th Rule of Ad. Book of Rates.

§ 2 & 3 An. cap. 9. §. 6, 7.

1st Rule of Ad. Book of Rates.

* But for the Method of the Payment of this Duty on East-India Goods, see Chap. the third.

Manufacture of the *East-Indies*, or *China*, and are not particularly rated in the first Column of Rates; the Subsidy whereof is to be charged according to the *Gross Price*, at which they shall be fairly sold by Auction, or Inch of Candle, (after a Deduction of so much as the Neat Duties do amount to, and so much as the Company do allow to the Buyers for prompt Payment, and also *1. 6 per Cent.* to the Company for their Charges in keeping the Goods till the Time of Sale:) From which Rates, Values or Prices, this Subsidy of Poundage is to be taken as follows, *viz.*

		The Gross Duty.
EARTHEN-WARE not particularly rated in the first Column of Rates, <i>viz.</i> _____	<i>China-Ware</i> —	$\left\{ \begin{array}{l} 7\frac{1}{2} \text{ per Cent. of the Rate, or reduced Value of the Price at the Candle; being for every 20 s. of such Rate or Value} \end{array} \right\}$
	All other sorts rated in the 2 ^d Col. of Rates—	
GLASS MANUFACTURES	Not any where particularly rated in the first Col. of Rates—	$\left\{ \begin{array}{l} 7\frac{1}{2} \text{ per Cent. of their Value upon Oath, or of their Rate in the second Column of Rates; being for every 20 s. of such Value or Rate —} \end{array} \right\}$
	Or, Rated in the 2 ^d Col. of Rates—	
(m) FISH dried or salted, and <i>Cod-fish</i> or <i>Herrings</i> , (unless prohibited) not caught in <i>British</i> or <i>Irish</i> Vessels, and cured by <i>British</i> or <i>Irish</i> _____		$\left\{ \begin{array}{l} 10 \text{ per Cent. of the Rate, or double Subsidy; being for every 20 s. of such Rate —} \end{array} \right\}$
TOYS FOR CHILDREN not any where particularly rated in the first Column of Rates; or rated in the second Column of Rates _____		$\left\{ \begin{array}{l} 6\frac{2}{3} \text{ per C. of their Value upon Oath, or of their Rates in the 2d Col. of Rates; being for every 20 s. of such Val. or Rate} \end{array} \right\}$
ALL OTHER GOODS chargeable with the Subsidy of Poundage. _____		$\left\{ \begin{array}{l} 5 \text{ per Cent. of the Rate, Value, or Price; being for every 20 s. thereof —} \end{array} \right\}$

(n) And under this Head was comprehended a Duty by way of CUSTOM AND IMPOST, on the following sorts of salted or dried FISH, imported in Vessels not *British* built, or not belonging to *Great Britain*, and not having been caught in such Vessels:

	<i>Viz.</i>	Neat Duty.
COD-FISH—	The Barrel _____	0 5 0
	The Last, containing 12 Barrels _____	3 0 0
	The Hundred, containing 120 _____	0 10 0
COLEFISH, the Hundred, containing 120 _____		0 5 0
LINGS, the Hundred, containing 120 _____		1 0 0
WHITE HERRINGS, the Last containing 12 Barrels _____		1 16 0
HADDOCK, the Barrel _____		0 2 0
GULLFISH, the Barrel _____		0 2 0

Tho' they are now prohibited to be imported, as *per* Index.

But out of the aforesaid Gross-Subsidy of Poundage, there is to be allowed the following Discounts, *viz.*

		Discount.
(b)	TOBACCO of the <i>British Plantations</i> —————	25 per Cent.
(p)	TOBACCO not of the <i>British Plantations</i> —————	5 and 8 per Cent.
	Which Allowance of 8 per Cent. is not to be deducted on Exportation.	
(7)	ALL OTHER GOODS —————	5 per Cent.
Except	(r) BARLEY hull'd, or Pearl Barley —————	Which have no Disc.
	(s) CORN, when taken at the high Rate, as by the Act of Tillage, 22 Car. II. cap. 13. —————	
	(t) FISH salted or dried, &c.—The Duty by way of Custom and Impost —————	

The Method of computing the aforesaid Subsidy of Poundage, is illustrated in the following Examples, viz.

Example the First.

1200 lb. of *British Plantation Tobacco*.

Upon Recourse to the Head of Tobacco in the Letter T. in Chap. the Second, this Sort will be found to be rated at 1 s. 8 d. per Pound; at which Rate the Quantity proposed amounts to	100	0	0
The Gross-Subsidy being five per Cent. of the Rate, amounts to	5	0	0
The Discount at twenty-five per Cent. to be deducted, amounts to	1	5	0
The Remainder, being the <i>Neat Subsidy</i> , to be paid, amounts to	3	15	0

Example the Second.

1500 lb. of *Spanish Tobacco*.

The Amount of the Rate, which, as before directed, will be found to be ten Shillings per Pound —————	750	0	0
The Gross-Subsidy at five per Cent. —————	37	10	0
The first Discount at five per Cent. —————	1	17	6
	35	12	6
The second Discount at 8 per Cent. —————	2	17	0
The <i>Neat Subsidy</i> to be paid —————	32	15	6

Example the Third.

100 lb. of *Italian wrought Silk*, imported from *Italy*, in a *British Ship*.

The Amount of the Rate, being 1 l. 13 s. 4 d. per Pound. —————	166	13	4
The Gross-Subsidy at five per Cent. —————	8	6	8
The Discount at five per Cent. —————	0	8	4
The <i>Neat Subsidy</i> to be paid —————	7	18	4

Or this Duty may be wrought after the following manner, being the Practice of the Port of *London*.

Suppose the last Example.

The Amount of the Rate, as before —————	166	13	4
The Discount at five per Cent. —————	8	6	8
	158	6	8
The <i>Neat-Subsidy</i> to be paid, at five per Cent. —————	7	18	4

And after the Method of these Examples, may the Subsidy of all other Species of Poundage of Goods be computed.

(o) { 17th Rule of Book of Rates.
32 An. Sell. 2. cap. 8. §. 1.
5 Geo. I. cap. 7. §. 1.
9 Geo. I. cap. 21. §. 3.

(p) { 17th Rule of Book of Rates.
12 An. Sell. 2. cap. 8. §. 1.
5 Geo. I. cap. 7. §. 1.

(q) 17th Rule of the Book of Rates.
(r) 22 Car. II. cap. 13. §. 3.
(s) 22 ————— cap. 13. §. 1.
(t) 15 ————— cap. 7. §. 17.

This Duty of Poundage is also payable, (after the Rate of five per Cent. of the Value upon Oath,) for Ships taken as Prize, and regularly condemned in the Court of Admiralty: But it is the Practice not to charge them with any other Duty whatsoever.

The aforesaid Subsidy of Tonnage and Poundage having been duly paid at Importation; if the Goods shall be afterwards exported to Foreign Parts, within (*) three Years, from the Master's Report of the Ship, under the several Regulations directed in Chapter the Third, the Exporter is entitled to the DRAWBACK OR REPAYMENT, either of the whole, or some proportionable part thereof, except in some particular Cases: For your Government with Respect to which Drawback, take the following Directions.

	The Drawback.		
(x) BOOKS BOUND	Nothing.		
(w) BORAX refined in <i>Great Britain</i>	as Unrefined.		
(u) CABLE-YARN	Nothing.		
(x) CALLICOES of <i>East-India, China, or Persia</i> , printed, painted, stained, or dyed there			
(y) CAMPHIRE refined in <i>Great Britain</i>	as Unrefined.		
(z) CANDLES of Tallow	One Fourth.		
(a) COPPER-BARS not imported from <i>East-India, or Barbary</i> , and not exported by <i>British</i>	Nothing.		
(b) CORDAGE	Nothing.		
(c) CURRANTS, the Hundred Weight	all but 1. 0 1 6		
(d) HEMP unwrought, to the <i>British Dominions in America</i>	Nothing.		
(e) HOPS foreign to <i>Ireland</i>	Nothing.		
(f) IRON and STEEL foreign	to the <i>British Plantations in America</i>		
(g) IRON and STEEL WARPS foreign			
(h) MUM foreign	Nothing.		
(i) OYSTERS <i>French</i>			
(k) PAPER foreign			
(l) PEPPER			
(m) PERRY ——— the Ton	By <i>British</i> ——— all but 1. 1 0 0 By Strangers ——— all but 1 5 0		
(n) PICTURES	Nothing.		
(o) RAPE OF GRAVES—the Ton	By <i>British</i> ——— all but 2 1 0 0 By Strangers ——— all but 1 5 0		
(p) SAILS or SAILCLOTH foreign.	Nothing.		
SILKS WROUGHT, viz.	(q) <i>A-la-modes and Lustings</i>	Nothing.	
	(r) { <i>Bengals, and Stuffs mix'd with Silk and Herba, of the Manufacture of East-India, China, or Persia</i>		
	(s) <i>Of all other Places</i>		Two Thirds.

- (p) 7 Geo. I. cap. 21. § 10.
 (u) 9 Geo. I. cap. 19. § 6.
 (v) 17 Geo. II. cap. 31. § 3.
 (w) 6 An. cap. 19. § 13.
 (x) 11 & 12 W. III. cap. 10. § 10.
 (y) 17 Geo. II. cap. 31. § 3.
 (z) 11 & 12 W. III. cap. 3. § 16.
 { 9 & 10 W. III. cap. 26. § 19.
 (a) { 12 An. Stat. 3. cap. 18. § 4 & 5.
 { 13 Geo. I. cap. 27. § 1.
 (b) 6 An. cap. 19. § 13.
 (c) 6th Rule of Bank of Rates.
 (d) 4 Geo. II. cap. 27. § 7.
 (e) 9 An. cap. 12. § 27.

- 1 An. cap. 6. § 55.
 & 3 An. cap. 9. § 12.
 W. & M. cap. 22. § 4.
 6 Geo. II. cap. 30. § 4.
 10 Geo. II. cap. 27. § 4.
 An. cap. 7. § 24.
 13 & 14 Geo. II. cap. 11. § 25.
 1 Geo. I. cap. 20. § 49.
 3 & 14 Geo. II. cap. 11. § 25.
 4 Geo. II. cap. 27. § 3.
 1 & 9 W. III. cap. 36. § 5.
 11 & 12 W. III. cap. 10. § 10.
 The Clause after Silk, in Chapter the

		The Drawback.
(i) SNUFF	_____	Nothing.
(a) SUGAR of the <i>British</i> Plantations, if exported within one Year after Importation	_____	All.
(w) SYDER and SYDER-EAGER—the Ton	By <i>British</i> _____ all but 1. 1 0 0 By Strangers _____ all but 1 5 0	
TOBACCO of the <i>British</i> Plantations	(x) In Ships under twenty Tons	Nothing.
	(y) In any Package, but in Casks of three Hundred Weight, or more, except cut or rolled	
	(z) To be used or consumed on board Ships of War, in any Part of <i>Europe</i>	
	(a) In other Ships and other Packages	All.
(b) TOBACCO-STALKS or STEMS, separated from the rest of the Leaf, and exported by themselves	_____	Nothing.
(c) VINEGAR	The Ton { By <i>British</i> _____ all but 1. 1 0 0 By Strangers _____ all but 1 5 0	
(d) WINE		
(e) WINE-LEES (which pay Duty as Wine)	_____	Nothing.
(f) ALL GOODS to the <i>Isle of Man</i>	_____	
(g) ALL OTHER GOODS to all other Places	_____	Half.

(i) 12 Geo. I. cap. 26. §. 5.
(a) 6 Geo. II. cap. 13. §. 9.
(w) 13 & 14 Car. II. cap. 11. §. 25.
(x) 8 An. cap. 13. §. 20.
(y) 9 Geo. I. cap. 21. §. 14.
(z) 6 An. cap. 22. §. 13.
(a) 9 Geo. I. cap. 21. §. 6.

(b) 9 Geo. I. cap. 21. §. 20.
(c) 13 & 14 Car. II. cap. 11. §. 25.
(d) 4 Rule of Book of Rates.
(e) 1 Geo. II. cap. 17. §. 4.
(f) 12 Geo. I. cap. 28. §. 21.
(g) § 2d Rule of Book of Rates.
2 8 Geo. I. cap. 15. §. 14.

No II. Petty Custom, or Alien's Duty.

THIS Duty is payable by (a) *Merchant Strangers*, that is, Aliens born, or Denizens, on all Goods imported liable to the Subsidy of Poundage, (unless where the Original Old Subsidy has been entirely taken away;) but not on those liable to the Subsidy of Tonnage, because an Equivalent is included in the Old Subsidy.

(b) And it is also payable by *British* upon the following Goods, tho' of *British* Property, when imported in foreign Ships; viz.

AQUA VITÆ, BOARDS, BRANDY, CORN OR GRAIN of all sorts, when the Old Subsidy is taken at the original Rate, FIGS, FLAX*, HEMP, MASTS, ALL GOODS of the Growth, Production, or Manufacture of <i>Muscovy</i> or <i>Russia</i> —	OLIVE OIL, PITCH, POT-ASHES, PRUNES, RAISINS, ROBIN, SALT, SUGAR, TAR, TIMBER,	Imported in Ships not belonging to the People of <i>Great Britain</i> or <i>Ireland</i> , and whereof the Master, and at least three fourths of the Mariners are not <i>British</i> ; or in foreign-built Ships, altho' owned or manned by <i>British</i> , unless such as are taken as Prize.
CURRANTS ———— TURKEY COMMODITIES ————	Imported in Ships not <i>British</i> built, and whereof the Master, and at least three fourths of the Mariners are not <i>British</i> .	

(a) 12th Rule of Book of Rates.
(b) § 12 Car. II. cap. 18. §. 9.
13 & 14 Car. II. cap. 11. §. 6.

* Note, by 4 Geo. II. cap. 27. §. 1. rough or undress'd Flax may be imported free.

It is to be levied, according to the respective *Rates* or *Values* of the Goods, as affixed or ascertained for the Old Subsidy, after the following Rates, viz.

		The Duty:
(c) FISH dried or salted and <i>Codfish</i> or <i>Herring</i> , (unless prohibited) not caught in <i>British</i> or <i>Irish</i> Vessels, and cured by <i>British</i> or <i>Irish</i> —	$2\frac{1}{2}$ per Cent. of the Rate, or double Petty Custom, being $\frac{1}{2}$ Part of such Rate, or for every 20s. thereof—	0 0 6
(d) ALL OTHER GOODS chargeable with the Subsidy of Poundage—	$1\frac{1}{2}$ per Cent. of the Rate or Value, being $\frac{1}{2}$ Part thereof, or for every 20s. —	0 0 3

To be paid in ready Money without Discount.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK, or REPAYMENT of this Duty must be allowed, as follows, viz.

		The Drawback:
(f) CURRANTS—the Hundred Weight—	—	All but 1. 0 0 4 $\frac{1}{2}$
ALL OTHER GOODS—	—	Nothing.

(c) 12 Car. II. cap. 18. §. 5.
(d) 12th Rule of Book of Rates.

(f) 6th Rule of Book of Rates.

N^o III. *Additional Duty.*

THIS Duty, as well as the Old Subsidy, consists of a *Tonnage* and *Poundage*, and is payable on the Importation of the following Goods only, viz.

WINEs, except *Prizage* Wines.

LINENS, except *Irish*, by Certificate, and Callicoes printed, painted, &c.

WROUGHT SILKS, except *East-Indian*.

TOBACCO of the *British* Plantations.

(a) TONNAGE is payable for all Wines, except *Prizage* Wines, imported, viz.

		The Gross-Duty per Ton:
Wines of the { <i>France</i> , <i>Germany</i> , (*) <i>Hungary</i> , <i>Portugal</i> , or <i>Madera</i>	3	0 0
Growth of { All other Places. —	4	0 0

To be paid within nine Months from the Importation; upon the Importer's giving good Security for the same.

(b) But out of the aforesaid Gross-Duty, there is to be deducted the 1. 12. per Cent. for Leakage, and the 2, 6, or 10 per Cent. on Wines in Casks, according to the particular Species, and the Nature of the Entry, as directed for the Old Subsidy.

(c) And as this Duty may be secured for nine Months; if the Importer chuses to pay down the same at Entry, he is in Consideration thereof, to have an Allowance of 1. 10 per Cent. per Annum; which for the said nine Months is 1. 7 $\frac{1}{2}$ per Cent.

that according to the particular Circumstances of Entry, the neat Additional Duty to be paid or secured, will be found to be as follows, viz.

12 Car. II. cap. 4. §. 14, 16.
8th Rule of Book of Rates.
5 Geo. I. cap. 12. §. 2.

(c) 12 Car. II. cap. 4. §. 14.
(*) 1 Ann. cap. 12. §. 112.

The Neat Additional Duty.

				Per Ton.		Per Gall.	
				l.	s.	d.	$\frac{1}{20}$
All Wines, except Prizage Wines, viz.	Portugal, or Madera Wines, in Casks	Paid	Fill'd	2	9	6	,009821
			Unfill'd	2	2	10	,008499
		Secured	Fill'd	2	14	0	,010714
			Unfill'd	2	6	9	,009285
	French Wines, in Casks	Paid	Fill'd	2	11	10	,010297
			Unfill'd	2	5	2	,008975
		Secured	Fill'd	2	16	4	,011190
			Unfill'd	2	9	2	,009761
	Germany, Rhenish, or Hungary Wines, in Casks	Paid	Fill'd	2	14	3	,010773
			Unfill'd	2	7	7	,009451
		Secured	Fill'd	2	18	9	,011666
			Unfill'd	2	11	7	,010238
	Levant and all other Wines in Casks	Paid	Fill'd	3	6	0	,013095
			Unfill'd	2	17	1	,011332
		Secured	Fill'd	3	12	0	,014285
			Unfill'd	3	2	4	,012380
	Levant Wines in Flasks or Bottles	Paid	Fill'd	3	14	0	,014682
		Secured	Fill'd	4	0	0	,015872

Which neat additional Duties are computed after the Method of the following Example:

Two Casks containing one Ton of Spanish Wines, fill'd or unfill'd, and the additional Duty paid.

Fill'd,		Unfill'd,	
l.	4 0 0	l.	4 0 0
	0 0 0		0 9 7
	4 0 0		3 10 4
	0 6 0		0 5 3
	3 14 0		3 5 1
	0 8 0		0 8 0
	3 6 0		2 17 1

And so for all the other various Cases of Entry.

POUNDAGE is payable for the other Goods imported, liable to this Duty, viz. The Gross Duty.

(d)	{	LINENS, except (e) IRISH, by Certificate, and	{	A Moiety, or Half of the Neat Old Subsidy.
		(f) CALLICOES printed, painted, &c.		
		WROUGHT SILKS, except (g) EAST-INDIAN		
		TOBACCO of the British Plantations		
		The Pound Weight		0 0 1

(b) LINENS and WROUGHT SILKS are to be allowed twelve (*) Months time from the Importation for the Payment of this Duty, upon the Importer's giving Security for the same: But if he chuses to pay ready Money, he is to be allowed l. 10 per Cent. out of the said Duty for prompt Payment.

(d) The several Clauses after each Species, in Chapter the second.
 (e) 7 & 8 W. III. cap. 39. §. 1.
 (*) But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.
 (f) § 11 & 12 W. III. cap. 10. §. 10.
 (g) The Clauses after each Species in Chapter the second.

For the Method of Computation, take the following Example.

100 lb. Italian wrought Silk imported from Italy in a British Ship.

The Neat Subsidy, as before	l. 7 18 4
The Moiety or Half, being the Additional Duty to be secured	3 19 2
The Discount for prompt Payment at 10 per Cent.	0 7 11
The Neat Additional Duty to be paid	3 11 3

(i) TOBACCO of the *British Plantations*, is, upon the Importer's becoming bound, with one or more sufficient Sureties, (approved of by the Collector, with the Consent of the Comptroller) to be allowed eighteen Months Time for the Payment of this Duty, to commence at the end of thirty Days from the Master's Report of the Ship, or from the Entry of the Goods within those thirty Days, which shall first happen, and to have an Allowance of 15 per Cent. out of the same: But if the Importer chuses to pay down the Duty at Entry, he is to have an Allowance of 1. 25 per Cent.

For the Method of Computation, take the following Example.

1200 lb. *British Plantation Tobacco*.

5 0 4	The Gross Additional Duty, at 1 d. per Pound Weight	5 0 0
1 5 0	25 per Cent. Discount	0 15 0
3 15 0	To be paid Neat Addit. Duty	4 5 0

For further Information relating to the Bonds to be given for this Duty, see *Bonds, Interest, and Tobacco* in the *Index*.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK OF REPAYMENT of this Duty must be allowed, or the SECURITY VACATED, as follows, *viz.*

The Drawback.

(k) A-LA-MODES and LUSTRINGS	Nothing.	
(l) SAILS OF SAILCLOTH, foreign	Nothing.	
TOBACCO of the Brit. Plan- tations.	(m)—In Ships under twenty Tons	Nothing.
	(n)—In any Package, but in Casks of 3 C. Weight, or more, except cut or rolled	
	(o)—To be used or consumed on board Ships of War, in any Part of <i>Europe</i>	
	(p)—In other Ships, and other Packages	
	(q) TOBACCO-STALKS separated from the rest of the Leaf, and exported by themselves	Nothing.
(r) WINE-LEES (which pay Duty as Wine)	Nothing.	
(s) ALL GOODS to the <i>Isle of Man</i>		
(t) ALL OTHER GOODS	All.	

The Clause after TOBACCO in Chapter the second.

i) 12 An. Sess. 2. cap. 8. §. 1, 2, 3.
5 Geo. I. cap. 7. §. 1.
9 Geo. I. cap. 21. §. 3.
8 & 9 W. III. cap. 36. §. 5.
1 Geo. II. cap. 27. §. 3.
1 An. cap. 13. §. 20.
Geo. I. cap. 21. §. 14.

(a) 6 Ann. cap. 22. §. 13.
(p) 9 Geo. I. cap. 21. §. 6.
(q) 9 Geo. I. cap. 21. §. 20.
(r) 1 Geo. II. cap. 17. §. 4.
(s) 12 Geo. I. cap. 28. §. 21.
12 Car. II. cap. 4. §. 14.
(t) 2d Rule of Book of Rates.
The several Clauses after each Species in Chapter the second.

No IV.—One per Cent. Inwards.

BY 14 Car. II. cap. 11. §. 35, 36. { was first granted } During the King's Life.
 { from 29 Sept. 1662. }

By 1 Jac. II. cap. I. §. 4. — continued — During his Life.

By the several Acts which continued } Further continued — For ever,
 the rest of the Branch of Customs —

This Duty, as well as the Old Subsidy and Additional Duty, consists of a *Tonnage and Poundage*; being payable in ready Money upon all Goods and Merchandizes liable to those Duties imported from any Port or Place of the *Mediterranean Sea* beyond the Port of *Malaga*, into any Port of *Great Britain*, in any (*British*) Ship or Vessel that hath not two Decks, and doth carry less than sixteen Pieces of Ordnance mounted, together with two Men for each Gun, and other Ammunition proportionable: Unless one Moiety of her full Lading outwards was Fish (taken (a) and cured by his Majesty's Subjects only) exported from any of his Majesty's Dominions; in which case, the Goods or Merchandizes imported in the same Ship for that Voyage, are not liable to this Duty.

The Duty.

The practical Method of computing this Duty, is by taking { $\frac{1}{2}$ Part of the Neat
 Old Subsidy and
 Additional Duty.

Upon Exportation — NOT DRAWN BACK.

As the Ports in the *Mediterranean Sea* are so very numerous, and many of them not commonly known, I have, as a Guide for the Collection of this Duty, here added such as are beyond the Port of *Malaga*, as they appeared to me, upon consulting the best Maps and Treatises of Geography: and though many of them are but inconsiderable, and others such as perhaps are seldom or never traded from; yet I chose rather to insert them, than to omit any Place that might possibly be wanted to be known.

Ports in the *Mediterranean Sea*, beyond the Port of *Malaga*.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
<i>Almunecar</i> }	<i>Granada—Spain</i>	<i>Tortosa</i> —	<i>Catalonia—Spain</i>
<i>Adra</i> —		<i>Tarragon</i> —	
<i>Alboran</i> —	an Island—near <i>Barbary</i>	<i>Villa Franca</i> —	
<i>Almeria</i> —	<i>Granada—Spain</i>	<i>Barcelona</i> —	
<i>Vera</i> —		<i>Girona</i> —	
<i>Tenes</i> —	<i>Barbary</i>	<i>Roses</i> —	
<i>Cartagena</i> —	<i>Murcia—Spain</i>	<i>Perpignan</i> —	<i>Languedock</i>
<i>Oran</i> —	<i>Barbary</i>	<i>Narbonne</i> —	
<i>Alicant</i> —	<i>Valencia—Spain</i>	<i>Marseilles</i> —	<i>Provence</i>
<i>Denia</i> —		<i>Toulon</i> —	
<i>Ivica</i> —	an Island on the Coast of <i>Spain</i>	<i>Hieres</i> —	
<i>Gandia</i> —	<i>Valencia—Spain</i>	<i>Frejuls</i> —	
<i>Majorca</i> —	Islands on the Coast of	<i>Grasse</i> —	
<i>Minorca</i> —		<i>Antibes</i> —	
<i>Algiers</i> —	<i>Barbary</i>	<i>Vence</i> —	<i>Piedmont</i>
<i>Valencia</i> —	<i>Valencia—Spain</i>	<i>Nice</i> —	
<i>Morvedro</i> —		<i>Villa Franca</i> —	

(a) 9 Geo. II. cap. 33. §. 3.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
Miseno —	Genoa — Italy.	Ferrara —	Papacy — Italy.
Vintimiglia —		Ancona —	
Oneglia —		Fano —	
Albenga —		Rimini —	
Finalé —		Ravenna —	
Genoa —		Venice —	Venice — Italy.
Noli —		Aquileia —	
Genoa —		Pola —	
Rapallo —		Trieste —	
Sarzana —		Cab d'Istria —	
Lucca —	Lucca —	Citta Nuova —	Islands on the Coast of — } Dalmatia.
Leghorn —	Tuscany —	Charso —	
Piombino —		Osero —	
Corfica —	Islands on the Coast of Italy.	Veglia —	
Sardinia —		Arba —	
Several small		Pago —	Dalmatia { Turkey in Europe.
Gigil —	Algier —	And other —	
Bona —	Tunis —	Zara —	
Biserta —		Sebenica —	
Tunis —	Tuscany.	Spalatro —	
Orbitello —		Ragusa —	Albania { Turkey in Europe.
Civita Vecchia —	Papacy.	Cattaro —	
Ofia —		Delcigno —	
Gosta —	Italy.	Alessio —	
Naples —		Durazzo —	
Sorrento —	Naples —	Vallona —	Epirus — { Turkey in Europe.
Analfi —		Safeno — an Island on the Coast of Epirus.	
Salerno —	Islands on the Coast of Italy.	Chimera —	
Policastro —		Butrinto —	
Tropea —	On the Coast of Barbary.	Larta —	
Regio —		Lepanto —	Achaia — { On the Coast of Greece.
Lipra —	Islands on the Coast of Italy.	Corfu —	
Sicily —		Cephalonia —	
Several small	On the Coast of Barbary.	Zant —	
Mabometta —		Several small	
Cabes —	On the Coast of Barbary.	Morea —	Peninsula — { Turkey in Europe.
Malta, and other small Islands —		Candia —	
Tripoli —	Naples — Italy.	Archipelago —	
Squillace —		Rhodes —	
Taranto —	Islands on the Coast of Asia minor	Cyprus —	
Gallipoli —		Chios or Scio —	
Antiochia —	Islands on the Coast of Asia minor	Several small	
Adria —		Smyrna —	Syria — { Asia minor
Scanderoon —		Alexandretta or Scanderoon —	

No V.—Composition on Petty Seizures.

TH^O all Goods seized by the Officers of the Customs, are to be prosecuted to Condemnation, either in the Court of Exchequer, or before the Justices of the Peace, &c. and the King's Moiety or Share paid in to the proper Officers, before any Writ or Order of Delivery may be granted, except in the Case of (a) perishable Goods; yet when the Seizure is so small, that the Custom thereof does not exceed forty Shillings, it may be compounded for by the Commission of the Honourable the Commissioners, and the King's Part be paid in to the Collector of the Port of Seizure; who is to account for it by the Name of *Composition on Petty Seizures*; which he is to comprehend under the general Head of *Customs*.

(a) 13 & 14 Car. II. cap. 11. §. 30.

Having in each Part of the Branch of the *Customs*, shewn how they are to be computed at Importation; and also given Directions in relation to the Draw-back or Repayment thereof upon Exportation: I have only farther to observe on this Head, that out of the said Branch are likewise to be paid, *Corn Debentures, the Bounty on British Manufactures of Silk, the Allowances on Tobacco and Wine, Portage-Bills, &c.* and formerly all *Salaries and incident Charges* attending the Management of the Revenue of the Customs: But now when this Branch falls short, the said Salaries and Incidents are paid out of any of the following Branches, *viz. Impost on Wines and Vinegar, Impost on Tobacco, Impost 1690, Impost on 1693, and New Duty on Whalefins.*

No 2.—New or further Subsidy.

By 9 and 10 W. III. cap. 23. §. 1, 4. Was first } during the King's Life.
granted from 31 January 1699. }
1 Ann.—cap. 7. §. 2.—From 9 March 1701.—during the Queen's Life.
1 Geo. I.—cap. 1. §. 2.—From 1 August 1714.—during the King's Life.
1 Geo. II.—cap. 1. §. 2.—From 11 June 1727.—during the King's Life.

By the said 1 Geo. II. cap. 1. §. 2, 4, 5. This Duty (except so much as shall be rais'd on Brandy or other Spirits, which by 9 Geo. II. cap. 23. §. 17. is to be apply'd to the Aggregate Fund) is, with several others, granted towards the raising of 6,800,000 per Ann. for the Support of his Majesty's Household, and of the Honour and Dignity of the Crown; and is (a) to be raised, levied, and collected by the same Rules and Methods, and under the same Penalties and Forfeitures as the *Customs*.

This Duty, as well as the Old Subsidy, consists of a *Tonnage and Poundage*.

(b) *Tonnage*— is payable in ready Money upon all Wines imported, *viz.*
Gross New Subsidy per Ton.

Levant and other Wines imported into	Rhenish or (c) Hungary Wines imported into any Port	By British	6	0	0
		By Strangers, or in Ships not belonging to Great Britain or Ireland, or foreign built	7	10	0
	London	By British	4	10	0
		By Strangers, or in Ships not belonging to Great Britain or Ireland, or foreign built	6	0	0
	Any other Port	By British	3	0	0
		By Strangers, or in Ships not belonging to Great Britain or Ireland, or foreign built	4	10	0

(a) 9 & 10 W. III. cap. 23. §. 7.

(c) 1 Ann. cap. 12. §. 112.

(b) 9 & 10 W. III. cap. 23. §. 1, 2, 3, 4.

And if Wines are first landed and enter'd in the Out-Ports, and are afterwards brought into the Port of London by Certificate, the Difference of the Duty, or what they paid short of the Duty due in London, must be there paid; being what is usually called the *London Duty*.

(d) Out of the aforesaid Gross New Subsidy of Tonnage, there is to be deducted the same Allowances and Abatements, under the same Restrictions, and in the same Manner and Form as is directed for the Old Subsidy: So that in all Cases, except *Levant Wines* imported into *Bristol* and *Southampton*, *The New Subsidy will be the same as the Neat Old Subsidy*.

(e) **POUNDAGE**—is payable (in * ready Money, except for *Tobacco of the British Plantations*) upon all Goods and Merchandize imported, except these following, viz.

WINES, as being liable to Tonnage.

FISH, *British* taken, and brought by *British* Bottoms.

FRESH FISH.

BEASTIAL.

ALL Goods mentioned in the *Book of Rates*, to be CUSTOM-FREE.

Goods commonly used in Drilling,

Alum of all sorts.	Grains of Portugal, or Rota.
Antimonium, except Crudum.	Grains of Sevil in Berries.
British Berries from the Plantations.	Litharge of all sorts.
Cake-lack.	Platain.
Cassumba.	Salt-Petre.
Copperas of all sorts.	Weld.
French Berries.	Woad.
Grain or Scarlet Powder.	

(2) WROUGHT SILKS, BENGALS and STUFFS mix'd with Silk or Herba, of the Manufacture of *Persia*, *China* or *East-India*, and all *CALLICOES*, painted, dyed, printed or stained there.

(3) WHALEFINS, OIL AND BLUBBER, of *British* Fishing, taken in the Seas of *Newfoundland*, or any of the Seas belonging to his Majesty's Plantations, and imported by *British*, in *British* Shipping.

It is to be levied and collected according to the respective Rates or Values following, viz.

Rates or Values for the New Subsidy.

Corn. Viz.	Beans	not-exceeding the Price of 28 s. the Quarter, at the Place of Importation, the Quarter	1 6 8
		exceeding 28 s. and not exceeding 40 s. per Quarter, the Quarter	0 5 0
	Buck-Wheat	not exceeding the Price of 44 s. per Quarter, the Quarter	2 0 0
	Malt and Barley	not exceeding the Price of 28 s. the Quarter, at the Place of Importation, the Quarter	1 6 8
		exceeding 28 s. and not exceeding 32 s. per Quarter, the Quarter	0 5 0
	Oats	not exceeding the Price of 16 s. per Quarter, the Quarter	0 4 0
	Pease	not exceeding the Price of 40 s. per Quarter, the Quarter	0 4 0

(d) { 9 & 10 W. III. cap. 23. §. 6.
8th Rule of the Book of Rates.

6 Geo. I. cap. 12. §. 2.

(e) { 9 & 10 W. III. cap. 23. §. 4.

{ 9 & 10 W. III. cap. 23. §. 4.

(f) { 3 & 4 Ann. cap. 4. §. 8.

{ 8 Geo. I. cap. 15. §. 10.

(g) { 11 & 12 W. III. cap. 10. §. 10.

(h) { 10 & 11 W. III. cap. 25. §. 16.

{ 10 Geo. I. cap. 16. §. 1.

{ 22 Car. II. cap. 4. §. 2.

(i) { 22 Car. II. cap. 13. §. 2.

{ 9 & 10 W. III. cap. 23. §. 4.

* But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

		Rates or Values for the New Subsidy.	
Conn. Vin.	Rye	not exceeding the Price of 36 <i>s.</i> per Quarter, at the Place of Importation, the Quarter	1 6 8
		exceeding 36 <i>s.</i> and not exceeding 40 <i>s.</i> per Quarter, the Quarter	0 5 0
	Wheat	not exceeding the Price of 44 <i>s.</i> per Quarter, at the Place of Importation, the Quarter	2 0 0
		exceeding 44 <i>s.</i> and not exceeding 48 <i>s.</i> per Quarter, the Quarter	0 6 8
DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other JEWELS, and PRECIOUS STONES, for every 1. 100 Value upon Oath or Affirmation			0 10 0
But by 6 Geo. II. cap. 7. §. 1. Free.			
Dewarated in the first Column of Rates in Chapt. the Second, viz.	1, or French Barley } Of the Growth, &c.		0 6 8
	Barley the 112 lb. } Not of the Growth, &c.		1 0 0
	and not directly from the Place of their Growth, not in British-built Shipping; one third part the respective Rates, as they stand in the said Column of Rates; being for every 20 <i>s.</i> there-		0 6 8
	sorted directly from the Place of their Growth, in British-built Shipping; one ninth part of aforesaid Rates; or after the said Rates have been reduced to the one third part thereof, by Vir- of the Clause at the End of Drugs, in favour of rest Importation, one third part of such reduced Rates, being for every 20 <i>s.</i> thereof		0 6 8
MEAL		Rye, the Last containing 12 Barrels	3 0 0
OIL VOCAL. TRAIN-OIL, of Foreign fishing, the Ton			50 0 0
RAPE OF GRAPES, the Ton			3 0 0
SYDER and SYDER-EAGER, the Ton			4 0 0
VINEGAR, the Ton			5 0 0
WHALESFINS of Foreign fishing, the Ton			100 0 0
(4) ALL OTHER GOODS liable to this Duty, whether rated or unrated		The same as for the Old Subsidy.	

From which Rates, Values or Prices, this new Subsidy of Poundage is to be taken as follows, viz.

		The Gross Duty.
BATHEN WARE not particularly rated—		The same as the Old Subsidy.
GLASS MANUFACTURES not particularly rated in the former Rates, or rated in the Additional Rates —————		
TOYS not any where particularly rated—		
FISH dried or salted, and <i>Codfish</i> or <i>Herring</i> , (unless prohibited,) not caught in <i>British</i> or <i>Irish</i> Vessels, and cured by <i>British</i> or <i>Irish</i> —————		Five per Cent. of the Rate, Value or Price, being for every 20 s. thereof —————
ALL OTHER GOODS chargeable with the new Subsidy of Poundage —————		

(1) 9 & 10 W. III. cap. 23. §. 3.

(1) { 9 & 10 W. III. cap. 23. §. 4.
2 & 3 An. cap. 9. §. 6, 7.
11 Geo. I. cap. 7. §. 3, 7.
1st Rule of Ad. Book of Rates.

But

But out of the aforeſaid Groſs New Subſidy of Poundage, there is to be allowed the following Discounts.

	Discount.
(m) TOBACCO of the <i>Britiſh Plantations</i> , being under the ſame Regulations as for the Additional Duty thereon —————	<div> <div>If paid down——25 per Cent.</div> <div>If ſecured ——15 per Cent.</div> </div>
(n) TOBACCO not of the <i>Britiſh Plantations</i> —————	5 and 8 per Cent.
(o) ALL other GOODS —————	5 per Cent.

For the Method of computing this Duty, &c. I muſt refer to the Old Subſidy and Additional Duty.

Upon due Exportation, as directed for the Old Subſidy, &c. DRAWBACK or REPAYMENT of this Duty muſt be allowed, or the SECURITY VACATED, as follows, *viz.*

		The Drawback.
(p)	A-LA-MODES and LUSTRINGS	} Nothing.
(q)	BOOKS BOUND	
(r)	BEAVER SKINS	Half.
(s)	BORAX refined in <i>Great Britain</i>	as Unrefined.
(t)	CABLE YARN	Nothing.
(u)	CAMPHIRE refined in <i>Great Britain</i>	as Unrefined.
(v)	CANDLES of Tallow	Half.
(w)	COPPER-BARS, not imported from <i>East-India</i> or <i>Barbary</i> , and not exported by <i>British</i>	} Nothing.
(x)	CORDAGE	
(y)	HEMP unwrought, to the <i>British</i> Dominions in <i>America</i>	Nothing.
(z)	HOPS foreign to <i>Ireland</i>	Nothing.
(a)	IRON and STEEL, foreign	} To the <i>British</i> Plantations } Nothing.
(b)	IRON and STEEL WARES, foreign	
(c)	OYSTERS <i>French</i>	Nothing.
(d)	PAPER foreign	Nothing.
(e)	PICTURES	Nothing.
(f)	SAILS OF SAILCLOTH foreign	Nothing.
TOBACCO of the <i>British</i> Plantations	(f) In Ships under twenty Tons	} Nothing.
	(g) In any Package, but in Casks of three Hundred Weight or more, except cut or rolled	
	(h) To be used or consumed on board Ships of War in any Part of <i>Europe</i>	
	(i)	In other Ships, and other Packages
(k)	TOBACCO STALKS separated from the rest of the Leaf, and exported by themselves	} Nothing.
(l)	WINE LEES (which pay Duty as Wine)	
(m)	ALL GOODS to the <i>Isle of Man</i>	} Nothing.
(n)	ALL OTHER GOODS, to all other Places	

(m)	9 & 10 W. III. cap. 23. §. 10.
	12 An. Seſſ. 2. cap. 8. §. 1, 2, 3.
	5 Geo. I. cap. 7. §. 1.
	9 Geo. I. cap. 21. §. 3.
(n)	12 An. Seſſ. 2. cap. 8. §. 1.
	5 Geo. I. cap. 7. §. 1.
	17th Rule of Book of Rates.
	9 & 10 W. III. cap. 23. §. 6.
(o)	8 & 9 W. III. cap. 36. §. 5.
	9 Geo. I. cap. 19. §. 6.
	8 Geo. I. cap. 15. §. 14.
	17 Geo. II. cap. 31. §. 3.
(p)	6 An. cap. 19. §. 13.
	17 Geo. II. cap. 31. §. 3.
	11 & 12 W. III. cap. 3. §. 16.
	9 & 10 W. III. cap. 26. §. 19.
(q)	12 An. Seſſ. 3. cap. 18. §. 4, 5.
	13 Geo. I. cap. 27. §. 1.

(w)	6 An. cap. 19. §. 13.
(x)	4 Geo. II. cap. 27. §. 7.
(y)	9 An. cap. 12. §. 27.
(z)	9 An. cap. 6. §. 55.
(aa)	2 & 3 An. cap. 9. §. 12.
(ab)	10 Geo. II. cap. 30. §. 4.
(ac)	10 Geo. II. cap. 27. §. 4.
(ad)	8 Geo. I. cap. 20. §. 49.
(ae)	4 Geo. II. cap. 27. §. 3.
(af)	8 An. cap. 13. §. 20.
(ag)	9 Geo. I. cap. 21. §. 14.
(ah)	6 An. cap. 22. §. 13.
(ai)	9 Geo. I. cap. 21. §. 6.
(aj)	9 Geo. I. cap. 21. §. 20.
(ak)	1 Geo. II. cap. 17. §. 4.
(al)	12 Geo. I. cap. 28. §. 21.
(am)	9 & 10 W. III. cap. 23. §. 5, 8, 13.

N^o 3.—One Third Subsidy.

BY 2 & 3 Ann. cap. 9. §. 1. Was first granted from } To 8 March 1706.
8 March 1703,—}

4 Ann. ————— 6. — 1. Thence continued ——— To 8 March 1804.

5 Ann. ————— 19. ——— 8. Thence ————— To 8 March 1805.

1 Geo. 1. ————— 12. ——— 8.

3 ————— 8. — 17.

5 ————— 3. — 22.

11 ----- 9. ----- 1.

Thence ————— For ever.

By 1 Geo. I. cap. 12. §. 8, 15. this Duty (which by 4 and 5 Ann. above was made Part of the general Funds of Credit) is after the Expiration thereof made Part of the aggregate Fund, and continued to the BANK, for the Purposes therein mentioned.

And by 3, 5 and 11 Geo. I. aforesaid, after the 24th of *June*, 1727, is again continued to the *BANK of England* for Security of the Payment of one Annuity of *£. 71,001 : 2 : 3*, and one other Annuity of *£. 80,000*, till redeemed by Parliament.

But by *9 Geo. II. cap. 23. §. 17.* so much as shall be raised on *Brandy* and other *Spirits* is to be wholly apply'd to the Aggregate Fund.

(a) This Duty, as well as the former Subsidies, consists of a *Tonnage and Poundage*, being an additional Subsidy of *one third part* of the New Subsidy, payable in all Cases where that is due: And is to be raised, levied, collected, secured and paid by the same Ways, Means and Methods, under such Penalties and Forfeitures, and subject to such Rules and Directions as before directed for the New Subsidy.

The Duty.

Therefore it must be computed, by taking ——— { *One third part of the New
New Subsidy of Ton-
nage and Poundage.*

(b) Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK, OR REPAYMENT of this Duty must be allowed, as for the New Subsidy.

(a) { 2 & 3 Ann. cap. 9. §. 1, 2, 7, 11.
11 Geo. I. cap. 7. §. 3, 7.
1st Rule of Ad. Book of Rates.
8th and 17th Rules of former Book of Rates..
12 Ann. Sess. 2. cap. 8. §. 1, 2, 3.
9 Geo. I. cap. 21. §. 3.
6 Geo. I. cap. 12. §. 2.
5 Geo. I. cap. 7. §. 1.

(b) 2 & 3 Ann. cap. 9. §. 2, 9.

Nº 4. —Two Thirds Subsidy.

BY 3 & 4 Ann. cap. 5. §. 1. Was first granted from } To 8 March, 1708.
8 March, 1704. }

6 Ann. ————— 22. ——— 4. — Thence continued ——— To 8 March, 1711.

7 Ann. ————— 7. — 21.]

i Geo. I. ————— 12. ——— 1.

3 Geo. I. ————— 8. — 17. }

5 Geo. I. ————— 3. — 22.

11 Geo. I. ————— 9. ——— 1.

Thence ~~—————~~ For Ever.

By 1, 3, 5, 11 Geo. I. aforesaid, this Duty is appropriated to the same Uses, with the CUSTOMS.

(a) This Duty, as well as the former Subsidies, consists of a *Tonnage* and *Poundage*: And is to be raised, levied, collected, secured and paid by the same Ways, Means and Methods, under such Penalties and Forfeitures, and subject to such Rules and Directions, as before directed for the New, and One Third Subsidies.

It is an Additional Subsidy of *two third parts* of the New Subsidy, upon all Goods liable thereto, except these following, viz.

(a)	TOBACCO	_____	} Which are exempted from this Duty.
	CURRENTS in <i>British</i> -built Shipping, legally navigated	_____	
	SUGAR from the <i>British</i> Plantations	_____	
	GOODS exempted from the New, and one Third Subsidies	_____	
(c)	CURRENTS in Ships belonging to the Republick of <i>Venice</i>	_____	
	EUROPEAN LINENS	_____	
	SISTERS THREAD	_____	
(d)	TAPES OF INGLE	_____	
	LINSEED	_____	
	FLAX	_____	
(e)	EUROPEAN UNWROUGHT INGLE, commonly call'd <i>short Spinnal</i>	_____	} The Duty.

Therefore it must be computed, by taking *double the* *one third* SUBSIDY for all Goods liable thereto, unless these before exempted, or *Two third parts* of the Neat New Subsidy of Tonnage and Poundage.

(f) Upon due Exportation as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed as for the New and one Third Subsidies.

(a) { 3 & 4 Ann. cap. 5. §. 1, 2.
11 Geo. I. cap. 7. §. 3, 7.
8th and 17th Rules of former Book of Rates.
1st Rule of Ad. Book of Rates.
6 Geo. I. cap. 12. §. 2.
(b) 3 & 4 Ann. cap. 5. §. 1.

(c) { 4 Ann. cap. 6. §. 3.
8 Ann. cap. 13. §. 21.
(d) { 6 Ann. cap. 22. §. 10.
7 Ann. cap. 7. §. 23.
(e) 12 Ann. cap. 21. §. 1.
(f) 3 & 4 Ann. cap. 5. §. 2.

N^o 5.—Impost on Wines and Vinegar.

BY 1 Jac. II. cap. 3. §. 2.	Was granted from	to 24 June, 1693.
2 W. and M. Sess. 2. 5.—2	24 June, 1685. }	Thence continued—to ditto—1696.
4 & 5 W. and M. —15.—2		Thence ———— to ditto ————1698.
7 & 8 W. III. —10.—1		Thence ———— to 29 Sept.—1701.
1 & 9 W. III. —20.—1		Thence ———— to 1 Aug. —1706.
Ann. —13.—5		Thence ———— to ditto —1710.
—————27.—4		Thence ———— to ditto —1712.
—————19.—3		Thence ———— to ditto —1714.
—————8.—1		Thence ———— to 1 August —1716.
—————13.—1		Thence ———— to ditto —1720.
—————21.—1		} Thence ———— For ever.
Geo. I. —9.—10		

8 Ann. cap. 13. §. 8. the Money to arise by the Continuation of this Duty, 11 August 1716, to 1 August 1720. was appropriated to the Payment of 256,552: 9: 11 $\frac{1}{4}$. then borrowed for the Service of the War, &c. And, by

by 9 *Ann.* cap. 21; §. 21. that Sum is included in the publick Debts in that Act enumerated, amounting in all to the Sum of *l.* 8,971,325 : 6 : 0 for Security whereof, and of *l.* 500,000 : 0 : 0 at that time to be raised, for the Service of the Year 1711, with Interest, this Branch of the Revenue (with others in that Act mention'd) is from 31 *July*, 1720, for ever, made a general Fund.

But by 1 *Geo.* I. cap. 21. §. 3, 5. and 3 *Geo.* I. cap. 9. §. 1, 2, 3. was after 24 *June* 1718, appropriated to the South-Sea Company, towards the Payment of their increased Fund of *l.* 500,000 *per Annum*, (being after the Rate of *l.* 5 *per Cent. per Annum*, on their Joint or Capital Stock of 10 Millions) and of *l.* 8000 *per Annum* for Charges of Management.

(a) This Duty is to be levied by the same Ways and Means, and under the same Penalties as the Customs, &c. upon the Importation of the following Goods, *viz.*

The Gross Impost
per Ton.

ALL VINEGAR	}	_____	<i>l.</i> 8 0 0
FRENCH WINE			
ALL OTHER WINES	_____	_____	12 0 0

(b) To be paid down in ready Money upon Entry, either by the Merchant, or by the Person enjoying the Benefit of the Prifage, or else the Importer, to become bound with two or more sufficient Sureties, or procure three other Persons to become bound for Payment thereof, at $\frac{3}{4}$ Months, that is by three several and equal Payments, each at three Months Distance.

But out of the aforesaid Gross Duties, there must be deducted the following Allowances, according to the Nature and Circumstances of the Entry, *viz.*

Discount.

(c) 1. For Leakage, as out of the Old Subsidy	_____	12 <i>per Cent.</i>
(d) 2. For prompt Payment, if the Duty be paid down in ready Money, 10 <i>per Cent. per Annum</i> , which for the $\frac{3}{4}$ Months, is	_____	5 <i>per Cent.</i>
(e) 3. For any Defect or Damage which may happen by keeping, or by any other Accident; provided Oath be made by the Importer, (not being a Vintner or Retailer, who is to pay the full Duty) that the said Liquors are imported by Way of Merchandize, and with Intent to sell again	_____	8 <i>per Cent.</i>
(f) 4. Out of the Gross Duty of all <i>Wines imported in Casks</i> , according to the respective Sorts thereof, as out of the Old Subsidy	_____	2, 6 or 10 <i>per Cent.</i>

So that according to the particular Circumstances of Entry, the Neat Impost to be paid or secured, will be found to be as follows.

The Neat Impost.

		Per Ton.		Per Gall.	
		<i>l.</i>	<i>s.</i>	<i>d.</i>	$\frac{1}{4}$ o
French Wines in Casks.	For Sale	Paid	Fill'd	6 10 2 17	,025841
			Unfill'd	5 13 5 10	,022511
	Secured		Fill'd	6 17 7 4	,027301
			Unfill'd	5 19 11 4	,023796

(a) 1 *Fac.* II. cap. 3. §. 2, 8.

(b) 1 *Fac.* II. cap. 3. §. 3, 6.

(c) { 8th Rule of Book of Rates.
1 *Fac.* II. cap. 3. §. 6.

(d) 1 *Fac.* II. cap. 3. §. 4.

(e) 1 *Fac.* II. cap. 3. §. 6.

(f) 6 *Geo.* I. cap. 12. §. 2.

French

The Neat Impost.

			Per Ton.		Per Gall.	
			l.	s.	d.	$\frac{1}{16}$
French Wines in Casks	For private Use, or for Prifage	Paid	7	2	4	16,028253
		Unfill'd	6	4	1	18,024634
	For Prifage	Secured	7	10	4	16,029841
		Unfill'd	6	11	2	8,026031
	By Retailers		7	10	4	16,029841
German, Rbe- nif, or Hun- gary Wines, in Casks	For Sale	Paid	10	4	11	10,040666
		Unfill'd	8	19	9	9,035672
		Secured	10	16	0	—,042857
		Unfill'd	9	9	6	—,037599
	For private Use, or for Prifage,	Paid	11	3	2	8,044285
		Unfill'd	9	15	10	1,038856
	For Prifage	Secured	11	15	2	8,046666
		Unfill'd	10	6	4	16,040952
	By Retailers		11	15	2	8,246666
	Levant and all other Wines in Casks	For Sale	Paid	9	5	9
Unfill'd			8	0	7	1,031862
		Secured	9	16	9	12,039047
		Unfill'd	8	10	3	12,033789
For private Use, or for Prifage,		Paid	10	4	0	—,040476
		Unfill'd	8	16	7	13,03,047
For Prifage		Secured	10	16	0	—,042857
		Unfill'd	9	7	2	8,037142
By Retailers		10	16	0	—,042857	
Levant Wines in Flasks or Bottles		For Sale	Paid	10	9	9
	Unfill'd		11	0	9	12,043809
	For private Use, or for Prif. Paid	Unfill'd	11	8	0	—,045240
		Secured	12	0	0	—,047617
	By Retailers		12	0	0	—,047617
Vinegar	For Sale	Paid	6	19	10	1,027745
		Unfill'd	6	3	0	15,024416
		Secured	7	7	2	8,029206
		Unfill'd	6	9	6	9,025701
	For private Use	Unfill'd	7	12	0	—,030158
		Unfill'd	6	13	9	3,026539
	By Retailers		8	0	0	—,031746
			8	0	0	—,031746

Which Neat Imposts are computed after the Method of the following Ex-
amples.

Two Casks, containing one Ton of Spanish Wine.

Fill'd.		Unfill'd.
12 0 0	The Gros Impost per Ton	12 0 0
1 4 0	10 per Cent.	1 4 0
10 16 0	By Vintner or Retailer	10 16 0
12 0 0	Gros Duty	12 0 0
0 0 0	12 per Cent. for Leakage.	1 8 9 $\frac{1}{16}$
12 0 0		10 11 2 $\frac{1}{16}$
0 12 0	5 per Cent. for prompt Payment	0 10 6 $\frac{1}{16}$
11 8 0		10 0 7 $\frac{1}{16}$
1 4 0	10 per Cent. of the Gros Duty	1 4 0
10 4 0	For private Use	8 16 7 $\frac{1}{16}$
		Fill'd

Fill'd.		Unfill'd.
12 0 0	Less 12 per Cent. as before	10 11 2 ¹ / ₈
0 19 2 ¹ / ₈	8 per Cent. for Waste	0 16 10 ¹ / ₈
11 0 9 ¹ / ₈		9 14 3 ¹ / ₈
0 11 0 ¹ / ₈	5 per Cent. for prompt Payment	0 9 8 ¹ / ₈
10 9 9 ¹ / ₈		9 4 7 ¹ / ₈
1 4 0	10 per Cent. of the Gross Duty	1 4 0
9 5 9 ¹ / ₈	For Sale, paid	8 0 7 ¹ / ₈
11 0 9 ¹ / ₈	Less 12 and 8 per Cent. as above	9 14 3 ¹ / ₈
1 4 0	10 per Cent. of the Gross Duty	1 4 0
9 16 9 ¹ / ₈	For Sale, bonded	8 10 3 ¹ / ₈

Three Casks, containing one Ton of Vinegar.

Fill'd.		Unfill'd.
8 0 0	The Gross Duty by Vintner or Retailer	8 0 0
0 0 0	12 per Cent. for Leakage	0 19 2 ¹ / ₈
8 0 0		7 0 9 ¹ / ₈
0 8 0	5 per Cent. for prompt Payment	0 7 0 ¹ / ₈
7 12 0	For private Use	0 13 9 ¹ / ₈
8 0 0	Less 12 per Cent. as before	7 0 9 ¹ / ₈
0 12 9 ¹ / ₈	8 per Cent. for Waste	0 11 3 ¹ / ₈
7 7 2 ¹ / ₈	For Sale, bonded	6 9 6 ¹ / ₈
0 7 4 ¹ / ₈	5 per Cent. for prompt Payment	0 6 5 ¹ / ₈
6 19 10 ¹ / ₈	For Sale, paid	6 3 0 ¹ / ₈

And so for all the other various Cases of Entry.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed, or the SECURITY VACATED, as follows :

	The Drawback.
(g) VINEGAR	Nothing.
(b) WINE LEES, which pay Duty as Wine	Nothing.
(i) WINES	Two Thirds.

(g) 1 Jac. II. cap. 3. §. 7.
(b) 1 Geo. II. cap. 17. §. 4.

(i) { 2 Jac. II. cap. 3. §. 7.
6 Geo. I. cap. 12. §. 6.

N^o 6.—Impost on Tobacco.

BY 1 Jac. II. cap. 4. §. 1.	Was granted from 24 June, 1685.	to 24 June, —1693.
2 W. and M. Sess. 2.—5.—3.	Thence continued	to ditto —1696.
4 & 5 W. and M. —15.—3.	Thence	to ditto —1698.
7 & 8 W. III. —10.—2.	Thence	to 29 Sept. —1701.
8 & 9 —20.—5.	Thence	to 1 August —1706.
1 Ann —13.—5.	Thence	to ditto —1710.
5 —27.—5.	Thence	to ditto —1712.

By

By 6 *Ann.* cap. 19. §. 4. — Thence continued — to 1 *August* — 1714.
 7 — 8. — 3. — Thence — to *ditto* — 1716.
 8 — 13. — 3. — Thence — to *ditto* — 1720.
 9 — 21. — 1. — } Thence — for ever.
 3 *Geo.* I. — 9. — 2, 3, 10. }

This Duty has from time to time been continued, and appropriated to the same Uses which the IMPOST ON WINES and VINEGAR.

By 1 *Jac.* II. cap. 4 §. 1. There was a Duty granted on *Sugars*, as well as *Tobacco*; but by 2 *W.* and *M.* Sess. 2. cap. 5. §. 3. the Duty on *Tobacco* only was continued, and by 12 *Ann.* cap. 8. §. 1. and 9 *Geo.* I. cap. 21. §. 3. subjected to a different Regulation.

(.) It is to be raised, levied, collected, and secured in the same Manner and Form, and by such Rules, Means and Ways, and under such Penalties and Forfeiture, as directed for the Customs.

Upon the Importation of all *Tobacco*, as follows, *viz.*

The Gross Impost
per Pound Weight.

TOBACCO of the *British Plantations* in *America* — 0 0 3
SPANISH OR FOREIGN TOBACCO, not of the *British Plantations* 0 0 6

(b) For the Payment thereof, the Importer may be allowed eighteen Months, to commence from the End of thirty Days from the Master's Report of the Ship, or from the Entry of the Goods within those thirty Days which shall first happen; upon his giving sufficient Security for the same.

But out of the aforesaid Gross Duty, there is to be allowed the following Discounts, *viz.*

Discount.

(c) *TOBACCO* of the *British Plantations*, being under the same Regulations as the Additional Duty thereon — } If paid down — 25 per Cent.
 } If secured — 15 per Cent.

(a) Whether paid or secured —

And besides

(e) If the Duty be paid down on Entry within thirty Days from the Report, or at any time within any of the first fifteen of the eighteen Months, to commence at the end of thirty Days from the Report, a farther Allowance, for the whole fifteen, or so many intire Months as shall remain unexpired —

8 per Cent. which is not to be deducted on Exportation.

10 per Cent. per Annum But no Allowance after the End of 15 Months, nor for less than one Month.

For the Method of Computation, take the following Examples :

(a) { 1 *Jac.* II. cap. 4. §. 1.
 7 & 8 *W.* III. cap. 10. §. 3, 6.
 7 & 8 *W.* III. cap. 10. §. 5.
 (b) { 12 *Ann.* Sess. 2. cap. 8. §. 2.
 5 *Geo.* I. cap. 7. §. 1.
 9 *Geo.* I. cap. 21. §. 3.
 7 & 8 *W.* III. cap. 10. §. 5.
 (c) { 12 *Ann.* Sess. 2. cap. 8. §. 1, 3.
 5 *Geo.* I. cap. 7. §. 1.
 9 *Geo.* I. cap. 21. §. 3.

(d) { 7 & 8 *W.* III. cap. 10. §. 5.
 12 *Ann.* Sess. 2. cap. 8. §. 1.
 5 *Geo.* I. cap. 7. §. 1.
 (e) { 7 & 8 *W.* III. cap. 10. §. 5.
 12 *Ann.* Sess. 2. cap. 8. §. 3.
 5 *Geo.* I. cap. 7. §. 1.

1200 lb. *British Plantation Tobacco.*

15	0	0	The Gross-Impost at 3 d. per Pound-weight	15	0	0
3	15	0	25 per Cent. Discount	15	per Cent.	2 5 0
11	5	0	To be paid	Neat Impost	To be secured	12 15 0

1500 lb. *Spanish Tobacco.*

Gross-Impost, at 6 d. per Pound-weight	37	10	0
Discount of 8 per Cent.	3	0	0
Neat Impost to be secured	34	10	0
Discount at 10 per Cent. per Annum, being	4	6	3
12 $\frac{1}{2}$ per Cent. for 15 Months			
Neat Impost to be paid down at Entry	30	3	9

For further Information relating to the Bonds to be given for this Duty, see *Bonds, Interest, and Tobacco* in the *Index*.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK OR REPAYMENT of this Duty must be allowed, or the SECURITY VACATED by Debentures, (referring to the particular Entries) as follows, *viz.*

		The Drawback.
TOBACCO of the <i>British Planta-</i> <i>tions.</i>	(f) — In Ships under twenty Tons	Nothing.
	(g) — In any Package, but in Casks of 3 C. Weight, or more, except cut or rolled	
	(b) — To be used or consumed on board Ships of War in any Part of <i>Europe</i>	
	(i) — In other Ships, and other Packages	All.
	(j) — To the <i>Isle of Man</i>	Nothing.
(k) TOBACCO STALKS separated from the rest of the Leaf, and exported by themselves		Nothing.
OTHER TOBACCO	(l) — To the <i>Isle of Man</i>	Nothing.
	(m) — To all other Places	All.

(f) 8 *Ann.* cap. 13. §. 20.
(g) 9 *Geo. I.* cap. 21. §. 14.
(b) 6 *Ann.* cap. 22. §. 13.
(i) 9 *Geo. I.* cap. 21. §. 6.

(j) 12 *Geo. I.* cap. 28. §. 21.
(k) 9 *Geo. I.* cap. 21. §. 20.
(l) 12 *Geo. I.* cap. 28. §. 21.
(m) 7 & 8 *W. III.* cap. 10. §. 5.

N^o 7.—Impost 1690.

BY 2 <i>W.</i> and <i>M.</i> Sess. 2. cap. 4. §. 3.	Was granted from	} to 10 Nov. 1695.
	25 Decem. 1690.	
4 & 5 <i>W.</i> and <i>M.</i>	15.—4.	Thence ————— to ditto — 1697.
7 & 8 <i>W. III.</i>	10.—4.	Thence ————— to 29 Sept. 1701.
8 & 9.	20.—10.	Thence ————— to 1 Aug. — 1706.
1 <i>Ann.</i>	13.—	Thence ————— to ditto — 1710.
5	27.—7.	Thence ————— to ditto — 1712.
6	19.—6.	Thence ————— to ditto — 1714.
7	8.—3.	Thence ————— to ditto — 1716.
8	13.—3.	Thence ————— to ditto — 1720.
9	21.—1.	} Thence for ever.
3 <i>Geo. I.</i>	9.—2, 3, 10.	

By 3 Geo. I. aforesaid, this Branch of the Revenue is applicable to the same Uses and Purposes with the IMPOST ON WINES AND VINEGAR.

(a) This Duty is, over and above all other Duties and Impositions, to be paid upon the Importation of the following Goods, in the Proportion and Manner following; and to be raised, levied, and collected in the same Manner and Form, with such Advantages, and by such Rules, Means and Ways, and under such Penalties and Forfeitures, as directed for the CUSTOMS.

		The Gross. Impost 1690.		
		l.	s.	d.
1	ALUM, the Hundred Weight, containing 112 lb. —————	0	2	6
2	ANVILS wrought, the Hundred Weight, containing 112 lb. ———	0	9	3
3	ASHES, called <i>Pot-Ashes</i> , the Barrel containing 200 lb. Weight —	0	8	0
4	BARILLIA or SAPHORA, the Hundred Weight containing 112 lb. 0	0	2	6
5	BRIMSTONE, the Hundred Weight, containing 112 lb. ———	0	4	8
6	CANDLES of Tallow, the Hundred Weight containing 112 lb. ———	0	10	0
7	CHIMNEY-BACKS, { small, the Piece ———	0	1	2
	{ large, the Piece ———	0	2	4
8	CORDAGE, ready wrought, the Hundred Weight, containing 112 lb. 0	5	0	
Drugs rated in the first Column of Rates Chapter the second.	9 For Dyers Use, and not free of all Duties; for every 20 s. of their respective Rates; but with regard to the Clause at the End of Drugs, in favour of a direct Importation ———	0	2	0
	10 <i>Succus Liquoritiæ</i> , or Juice of Liquorice, the Pound Weight ———	0	1	0
	11 All other such Drugs; for every 20 s. of their respective Rates for the New Subsidy, whether of the Growth, &c. or not of the Growth, &c. ———	0	2	0
	12 EARTHEN-WARE not particularly rated in the first Column of Rates; for every 20 s. of the Rate in Column the second ———	0	2	6
13	GLASS, { Drinking Glasses, and other Glass, and all Manufactures of Glass, (except Rhenish and Muscovia Window Glass;) for every 20 s. of the Rate or Value ———	0	3	0
14	Currants; for every 20 s. of the Rate, (as by 4 & 5 W. & M. cap. 5. §. 10.) ———	0	0	6
15	Ginger of the British West-Indies, which (till alter'd by 9 & 10 W. III. cap. 23. §. 11.) was rated at l. 7 : 9 : 4 per Hundred Weight, containing 112 lb; for every 20 s. of such Rate, but observing to regard the Clause at the End of GROCERY; in favour of SPICERY imported directly from the Place of its Growth, &c. ———	0	2	0
16	Liquorice, the Hundred Weight, containing 112 lb. ———	0	18	8
17	Liquorice-Powder, the Hundred Weight, containing 112 lb. ———	1	17	4
Pepper,	18 The Pound ———	0	0	3
	19 Imported directly from the Place of its Growth in British-built Shipping, the Pound, (as by 8 Geo. I. cap. 15. §. 16) ———	0	0	0½
20	Raisins, for every 20 s. of their respective Rates, (as by 4 & 5 W. & M. cap. 5. §. 10.) ———	0	1	0
21	Of all other sorts, rated in the first Column of Rates in Chapter the second, except Cinnamon, Cloves, Maca, Nutmegs, Sugar and Tobacco; for every 20 s. of their respective Rates ———	0	2	0

The Gross
Import 1696.
l. s. d.

22	Hops, the Hundred Weight, containing 112 lb. —————	1	0	0
23	IRON wrought or unwrought } in <i>British</i> built Ships, whereof or cast, (except Bushel Iron, } the Master and $\frac{1}{4}$ th of the Ma- and (b) Bar Iron unwrought, } riners at least are <i>Brit.</i> the Ton } imported from <i>Ireland</i>) im- } in any other built Ships, and not } ported from any foreign Parts } so navigated, the Ton ————— } <i>But note, that no manufactured Iron or Iron Ware particularly</i> <i>charged; are liable to this 24s. or 33s. per Ton.</i>	1	5	0
24	IRON slit or hammered into Rods, commonly known by the Name of Rod-Iron (b), except imported from <i>Ireland</i> , the Hun- dred Weight, containing 112 lb. —————	0	5	0
25	IRON drawn or hammered, less than $\frac{1}{2}$ of an Inch square, and all other IRON-WARES MANUFACTURED, the Hund. Weight, containing 112 lb. —————	0	5	0
26	KETTLES of Iron, the Piece —————	0	1	3
27	<i>Callicots</i> and all other <i>Indian Linens</i> , (not printed, painted, stained or dyed there, as by 11 & 12 W. III. cap. 10.) for every 20s. of their Rate or Value —————	0	4	0
28	<i>Linnen Cloth</i> of the } Of the Breadth of 2 Ells or upwards, Manufacture of the } and under 3 Ells; for every 20s. of <i>Spain, Netherlands,</i> } the Rate ————— } or of the <i>United</i> } Of the Breadth of 3 Ells or upwards; } <i>Provinces</i> ————— } for every 20s. of the Rate ————— } 29 All other Linnen (except of the Manufacture of the <i>Spanish</i> <i>Netherlands</i> , or of the <i>United Provinces</i> , not exceeding an <i>English</i> Ell, and one eighth in Breadth, and (c) <i>Irish</i> Linnen by Certificate, &c.) for every 20s. of their respec- tive Rates or Values —————	0	1	6
30	MANUFACTURES of <i>India</i> or <i>China</i> , (except <i>Indico</i> (d) <i>Arrack</i> , and (e) <i>Wrought Silks, Bengals, and Stuffs</i> mix'd with Silk or Herba;) for every 20s. of their Rates or Values —————	0	4	0
31	MELASSES from any other Place than the <i>British</i> Plantations in <i>America</i> ; the Hundred Weight containing 112 lb. —————	0	8	0
32	Oil { <i>Hempseed Oil, Rape Oil</i> , and other <i>Seed Oil</i> , the Ton ————— } Olive Oil, the Ton ————— } <i>But by 1 Ann. cap. 13. §. 20. this Duty on Olive Oil was re- pealed after 31 July 1706.</i>	8	0	0
33	PANS, called <i>Frying-Pans</i> , the Hund. Weight, containing 112 lb. —————	0	4	0
34	<i>Blue Paper</i> , the Rheam —————	0	1	6
35	<i>Brown Paper</i> , the Bundle —————	0	0	2
36	<i>Demy Paper</i> , the Rheam —————	0	1	6
37	<i>Painted Paper</i> , the Rheam —————	0	1	6
38	<i>Royal Paper</i> , rated in the first Column of Chapter 2 ^d , the Rheam —————	0	2	0
39	All other Paper, for every 20s. of the Rate —————	0	1	0
40	PLATES { Single, white or black, the Hundred ————— } Double, white or black, the Hundred ————— } Harness Plates, or Iron Doubles, the Piece ————— }	0	4	4
41	POTS of Iron, the Piece —————	0	1	3

(b) { 7 & 8 W. III. cap. 10. §. 17.
8 & 9 W. III. cap. 20. §. 10.
1 Ann. cap. 13. §. 9.

(c) 7 & 8 W. III. cap. 39. §. 1.
(d) 7 Geo. II. cap. 14. §. 1.
(e) 11 & 12 W. III. cap. 10. §. 10.

The Gross
Impost 1690.
l. s. d.

42	SANDS, called <i>Coleseed, Hempseed and Rapeseed</i> , the Last	4	0	0
43	SILK RAW, from <i>China</i> , or the <i>East-Indies</i> ; for every 20 s. of the Rate	0	1	0
44	SILKS WROUGHT, from any other Place, than <i>India</i> or <i>China</i> ; for every 20 s. of the Rate or Value	0	2	0
	SOPS, the Hundred Weight, containing 112 lb.	0	10	0
	<i>But by 1 Ann. cap. 13. §. 20. was repealed after 31 July 1706.</i>			
45	STARCH, the Hundred Weight, containing 112 lb.	1	0	0
46	STEEL, the Hundred Weight, containing 112 lb.	0	5	6
47	TALLOW, the Hundred Weight, containing 112 lb.	0	5	0
48	TIN, the Hundred Weight, containing 112 lb.	1	10	0
49	WOOD, <i>viz.</i> Deal-Timber, or other Timber-Boards, Wainscot, Pipe-Staves, Box-Wood and other Wood, from any Part of Europe, except <i>Ireland</i> ; for every 20 s. of the Rate or Value	0	2	0
50	WOOLL, called <i>Beaver Wooll</i> , cut and combed, except Wooll combed in <i>Russia</i> , and imported from thence in <i>British</i> Ships, the Pound	0	15	0
51	IRON-WIRE, foreign, of all sorts, (except Card-Wire, and all sorts of Iron-Wire smaller than the sorts commonly called or known by the Names of <i>Fine-fine</i> and <i>Superfine</i> , and all Wooll-Cards, or any other Wares made of Iron-Wire; the Hundred Weight, containing 112 lb.	1	2	6
52	STEEL-WIRE, the Round	0	0	1½
53	BRASS, Copper, or Latten Wire, the Hundred Weight, containing 112 lb.	0	15	0
54	Cable Yarn, the Hund. Weight, containing 112 lb.	0	5	0
YARN, viz.	55 Of Flax or Hemp, (except Cable Yarn,) for every 20 s. of the Rate	0	1	0

And so in Proportion for any greater or lesser Quantities; observing, that (f) where this Duty is to be levied according to the Rate or Value, the Meaning is, according to the respective Rates of the Goods in the first and second Columns of Rates; or if not there rated, according to their Value and Price upon Oath, &c. as for the Old Subsidy of Poundage, &c; and that this Duty is not to be reckoned into the said Value.

Which said Impost-Duty, must be paid and secured in the Manner following, viz.

(g) PEPPER—*To be paid down at Entry* — $\frac{1}{3}$ Part.
To be secured by Bond, payable at 12 Months — $\frac{2}{3}$ Parts.
But by 8 Ann. cap. 7. §. 20. Pepper may be warehoused at Importation, upon paying down only half the Old Subsidy.

(b) ALL OTHER GOODS—*To be paid at 4 Months from the Importation, that is, at 4 equal and quarterly Payments; upon the Importer's giving Security accordingly.* The whole.

But if the Importer chooses to pay down the Duty at Entry, He is to be allowed Discount after the Rate of 10 per Cent. per Annum; which being equated to the Times of Payment, reduces it as follows:

(f) 2 W. & M. Sess. 2. cap. 4. §. 53.
 2 & 3 An. cap. 9. §. 7.
 11 Geo. I. cap. 7. §. 3, 7.
 1st Rule of Ad. Book of Rates.

(g) 2 W. & M. Sess. 2. cap. 4. §. 11.
 (b) 2 W. & M. Sess. 2. cap. 4. §. 54.

* But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

For PEPPER	Discount.
For ALL OTHER GOODS	6 $\frac{3}{4}$ per Cent.
	6 $\frac{1}{4}$ per Cent.

For the Method of the Computation of this Duty, take the following Examples :

100 lb. Italian wrought Silk, imported from Italy in a British Ship.

Upon Recourse to the Head of Silk in Chapter the second, this Sort will be found to be rated at $l. 1 : 13 : 4$ per Pound, at which Rate the Quantity proposed amounts to	166 13 4
The Gross-Impost to be secured, being 10 per Cent. or 2 s. for every 20 s. of the said Rate, amounts to	16 13 4
Discount at $l. 6 \frac{1}{4}$ per Cent. to be deducted for prompt Payment, amounts to	1 0 10
The Neat-Impost to be paid down at Entry, amounts to	15 12 6

2400 lb. Pepper imported directly from the Place of its Growth, in British-built Shipping.

The Gross-Impost at $\frac{1}{2}d.$ per Pound, amounts to	5 0 0
Discount at $l. 6 \frac{3}{4}$ per Cent. to be deducted for prompt Payment, amounts to	0 6 8
The Neat-Impost to be paid, amounts to	4 13 4

And after the Method of these Examples, may the Impost of all other Species of Goods be computed.

For farther Information relating to the Bonds to be given for this Duty, see Bonds and Interest in the Index.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK OR REPAYMENT of this Duty must be allowed, or the SECURITY VACATED, as follows, *viz.*

	The Drawback.
(i) A-LA-MODES and LUSTRINGS	Nothing.
(j) BORAX, refined in Great-Britain	as Unrefined.
(k) CABLE-YARN	Nothing.
(l) CAMPHIRE, refined in Great-Britain	as Unrefined.
(m) CANDLES of Tallow	Half.
(n) CORDAGE	Nothing.
(o) HOPS foreign to Ireland	To the British Plantations in America
(p) IRON and STEEL, foreign	
(q) IRON and STEEL-WARES, foreign	Nothing.
(r) PAPER, foreign	
(s) PEPPER	All.
(t) SAILS OF SAILCLOTH, foreign	
(u) ALL GOODS to the Isle of Man	All.
(x) ALL OTHER GOODS to all other Places	

- (i) 8 & 9 W. III. cap. 36. §. 5.
 (j) 17 Geo. II. cap. 31. §. 3.
 (k) 6 Ann. cap. 19. §. 13.
 (l) 17 Geo. II. cap. 31. §. 3.
 (m) 11 & 12 W. III. cap. 3. §. 16.
 (n) 6 Ann. cap. 19. §. 13.
 (o) 9 Ann. cap. 12. §. 27.

- (p) 9 Ann. cap. 6. §. 55.
 (q) 2 & 3 Ann. cap. 9. §. 12.
 (r) 10 Geo. II. cap. 27. §. 4.
 (s) 8 Ann. cap. 7. §. 24.
 (t) 4 Geo. II. cap. 27. §. 3.
 (u) 12 Geo. I. cap. 28. §. 21.
 (x) 2 W. & M. Sess. 2. cap. 4. §. 54.

N^o 8.—Impost, 169 $\frac{2}{3}$.

B Y 4 & 5 W. and M. cap. 5. §. 2.	Was first granted from	} to 1 March 1696.
	1 March, 169 $\frac{2}{3}$.	
8 & 9 W. III. ————— 12.—1.	Thence continued —————	to 17 May 1697.
8 & 9 ————— 20.—8.	Thence —————	to 1 Aug. 1706.
1 Ann. ————— 13.—8.	Thence —————	to ditto — 1710.
5 ————— 27.—8.	Thence —————	to ditto — 1712.
6 ————— 19.—7.	Thence —————	to ditto — 1714.
7 ————— 8.—5.	Thence —————	to ditto — 1716.
8 ————— 13.—6.	Thence —————	to ditto — 1720.
9 ————— 21.—1.	} Thence —————	For Ever.
3 Geo. I. ————— 9.—2, 3, 10.		

By 3 Geo. I. aforesaid, this Branch of the Revenue is applicable to the same Uses and Purposes, with the IMPOST ON WINES AND VINEGAR.

(a) This Duty is over and above all other Duties, and Impositions, to be paid upon the Importation of the following Goods, in the Proportion and Manner following; and to be raised, levied and collected in the same Manner and Form, and by such Rules, Means and Ways, and under such Penalties and Forfeitures, as directed for the CUSTOMS, &c.

	The Gross Impost 169 $\frac{2}{3}$.		
	l.	s.	d.
1 AMBER BEADS, for every 20s. of the Rate —————	0	4	0
2 AMBER OIL or OIL OF AMBER, for every 20s. of the Rate of the <i>New Subsidy</i> , whether of the Growth, &c. or not of the Growth, &c. —————	0	2	0
3 AMBER ROUGH, for every 20s. of the Rate —————	0	2	0
4 ANCHOVIES the little Barrel, not exceeding 16 lb. of Fish, for every 20s. of the Rate —————	0	1	0
5 ASHES called <i>Wood, Weed</i> or <i>Sape-Ashes</i> , the Last —————	0	6	9
6 BACON the Pound (as by 5 & 6 W. and M. cap. 2. §. 4.) —————	0	0	4
7 BARBERS APRONS and CHECKS, the Piece —————	0	0	8
8 BATTERY, BASHRONES, or KETTLES, the hundred weight, con- taining 112 lb. —————	0	5	0
9 BLACK called LAMP-BLACK, for every 20s. of the Rate —————	0	4	0
10 BOOKS UNBOUND, the hundred weight containing 112 lb. —————	0	4	0
11 BOULTEL REINS, for every 20s. of the Rate —————	0	2	0
12 BRACELETS or NECKLACES of Glass, the Groce —————	0	2	6
BRANDY or STRONG-WATERS, single, the Gallon —————	0	2	0
BRANDY, STRONG-WATERS or SPIRITS above Proof, called double Brandy, the Gallon —————	0	4	0
Note, <i>These two Articles are part of the Branch of Excise, N^o 32.</i>			
13 BRASS WROUGHT, for every 20s. of the Rate —————	0	1	0
14 BRISTLES drest and undrest, for every 20s. of the Rate —————	0	1	0
15 BUCKRAMS, for every 20s. of the Rate —————	0	1	0
16 BUTTONS of Hair, for every 20s. of the Rate —————	0	2	0
17 CALVES SKINS, for every 20s. of the Rate —————	0	1	0

(a) { 4 & 5 W. & M. cap. 5. §. 1, 2, 4.
2 & 3 Ann. cap. 9. §. 7.
11 Geo. I. cap. 7. §. 3, 7.
1st Rule of Ad. Book of Rates.

The Gross
Impost 1693.
l. s. d.

18 CANES called <i>Rattans</i> , the thousand	0	5	0
19 CANES called <i>Walking-Canes</i> , the thousand	1	5	0
20 CARPETS of all sorts, for every 20s. of the Rate or Value	0	1	0
21 CATTINGS and LUTE STRINGS, the Groce	0	1	0
COALS of <i>Scotland</i> , for every 20s. of the Rate	0	1	0
<i>But by 5 Ann. cap. 8. Free.</i>			
22 COPPER called <i>Rose, Brick, Copper Coin</i> , and all <i>Cast Copper</i> , the hundred weight, containing 112 lb.	0	7	6
23 COPPER, part wrought, as <i>Plates, Bars, Rods or Raised</i> , the hundred weight cont. 112 lb.	0	12	6
24 COPPER fully wrought, the hundred weight containing 112 lb.	0	17	6
25 CORAL BEADS, for every 20s. of the Rate	0	4	0
26 CORAL POLISHED, for every 20s. of the Rate of the <i>New Subsidy</i> , whether of the Growth, &c. or not of the Growth, &c.	0	4	0
27 COTTON, viz. Manufactures of Cotton only, (except <i>Dimity</i> , not brought from <i>East-India</i> or <i>China</i>) for every 20s. of their Rates or Values	0	1	0
28 COWRIES, for every 20s. of their Value	0	2	0
29 DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other JEWELS and PRECIOUS STONES, for every hundred Pounds Value, upon the Oath of the Importer, in lieu of all former Duties, viz. <i>Old Subsidy, Petty Custom, and one per Cent.</i>	1	0	0
<i>But by 6 Geo. II. cap. 7. §. 1. Free.</i>			
30 DORNIX, except of or from any of the <i>French King's Dominions</i> , for every 20s. of the Rate	0	2	0
31 DRYING-WOOD of all sorts, except <i>Redwood</i> from <i>Guinea</i> , <i>Drugs</i> , and <i>Logwood</i> , for every 20s. of the Rate	0	1	0
<i>But by 8 Geo. I. cap. 15. §. 10. Brazil-wood, Brazilette-wood, Fustick, Nicorago-wood and Sapan-wood, may be imported, Duty free.</i>			
32 ELEPHANTS TEETH, for every 20s. of the Rate	0	2	0
33 FLANNEL, the Yard	0	0	2
34 FLAX ROUGH, for every 20s. of the Rate	0	1	0
<i>But by 4 Geo. II. cap. 27. §. 1. Free.</i>			
35 FLAX DRESSED or WROUGHT, for every 20s. of the Rate	0	9	0
36 FRENCH GOODS, except <i>Brandy, Salt, Wine and Vinegar</i> , for every 20s. of the Rate or Value	0	5	0
37 FRENCH WINES, the Ton	8	0	0
<i>For this Neat Duty on French Wines, see Page 34.</i>			
38 FRIZE, the Yard	0	0	3½
39 FURS of all sorts, for every 20s. of their Rate or Value	0	1	0
40 GOATS-HAIR called <i>Carmenia Wooll</i> , the Pound	0	0	4
41 GOATS-HAIR of any other sort, the Pound	0	0	2
42 GOLD AND SILVER-THREAD AND WIRE counterfeit, for every 20s. of the Rate	0	1	0
43 HEMP ROUGH, for every 20s. of the Rate	0	1	0
HIDES — {	44 Buff-Hides, the Hide	0	2 0
	45 Lamb-Hides, the Hide	0	1 0
	46 Of all other Sorts, drest and undrest, for every 20s. of their Rates	0	1 0
47 INCLE UNWROUGHT, for every 20s. of their Rate	0	0	6

The Gross
Impost 1693.

l. s. d.

INDICO	Of the British Plantations, the Pound	0	0	2
	Of foreign Plantations, the Pound	0	0	4
<i>But by 8 Geo. I. cap. 15. §. 10. Free.</i>				
43 IRON, viz.	Iron-Pots, Kettles, Backs for Chimneys, Frying-Pans, Anvils wrought, white and black Plates, single and double, and all other Iron Ware, (b) ex- cept Bar-Iron unwrought, and Iron lit or hammered into Rods, impor- ted from Ireland	The same re- spective Duties that are charged thereon from any foreign Parts for the Impost, 1690.		
49	LATTEN, called Shaven-Latten, Black-Latten, and round Bat- tons for every 20 s. of the Rate	0	2	6
50	LEATHER of all sorts, for every 20 s. of the Rate or Value	0	1	0
51	LEMON-JUICE, for every 20 s. of the Rate	0	4	0
52	LIME-JUICE, for every 20 s. of the Rate	0	4	0
	LITMUS, for every 20 s. of the Rate	0	1	0
	MADDER of all sorts, for every 20 s. of their Rates	0	1	0
<i>But by 8 Geo. I. cap. 15. §. 10. Litmus and Madder are Free.</i>				
53	METAL PREPARED for Battery, the hundred weight containing 112 lbs	5	0	
	ORCHAL, for every 20 s. of the Rate	0	1	0
<i>But by 8 Geo. I. cap. 15. §. 10. Free.</i>				
54	PANTILES, the thousand	0	8	0
55	PINTADOES OF CALLICO CUPBOARD CLOTHS, not from <i>East-</i> <i>India</i> or <i>China</i> , for every 20 s. of the Rate	0	1	0
56	PITCH, not of the Product of the <i>British Plantations</i> , for every 20 s. of the Rate	0	0	6
57	PLATE of Silver, of all sorts, gilt or ungilt, for every 20 s. of the Rate	0	1	0
58	RICE, for every 20 s. of the Rate	0	1	0
59	ROBIN of all sorts, (except <i>French</i>) not of the Product of the <i>British Plantations</i> , for every 20 s. of the Rate	0	2	
60	SALT, except for curing of Fish, the Wey	0	5	0
61	SILK FERRET or FLORET, for every 20 s. of the Rate	0	0	6
62	SILK THROWN of all sorts, in the Gum, for every 20 s. of the Rate	0	1	0
63	SILK called <i>A-la-modes</i> and <i>Lustrings</i> , for every 20 s. of the Rate	0	3	6
64	SILK WROUGHT, except <i>A-la-modes</i> and <i>Lustrings</i> , and (c) <i>East-</i> <i>Indian</i> Silks, for every Pound weight	0	2	0
65	SKINS of all sorts, for every 20 s. of the Rate or Value	0	1	0
66	TARESTRY, except of or from any of the <i>French King's</i> Domi- nions, for every 20 s. of the Rate	0	2	0
67	TAX, not of the Product of the <i>British Plantations</i> , for every 20 s. of the Rate	0	0	6
68	THREAD COTTONAL, the Dozen Pounds	0	4	0
69	TICKS and TICKINGS, for every 20 s. of the Rate	0	1	0
70	TOW, for every 20 s. of the Rate	0	1	0
71	WAX, called <i>Bees-Wax</i> , for every 20 s. of the Rate	0	4	0
72	WIRE of Latten, Brass or Copper, the hundred weight containing 112 lbs.	0	6	6

The Gross
Impost 169 $\frac{2}{3}$.
l. s. d.

73 ALL GOODS not particularly rated in the *first Column of Rates*, except Mum, and such Goods as are particularly charged with the Impost 1690, or this Duty; for every 20 s. of their respective Rates in (†) *Column the second*, or of their Values upon Oath, or of their Prices at the Candle, as directed for the Old Subsidy ————— } 0 1 0

And so in Proportion for any greater or lesser Quantities.

(d) Which said Additional Impost-Duty, may be paid at * $\frac{4}{3}$ Months from the Importation, that is, at 4 equal and quarterly Payments, upon the Importer's giving Security for the same: But if he chuses to pay down the Duty at Entry, he is to be allowed Discount after the Rate of *l. 10 per Cent. per Annum*, which being equated to the Times of Payment, reduces it to *l. 6 $\frac{1}{4}$ per Cent.*

(e) Upon the Importation of *French Tobacco*, there is likewise to be a further Allowance of *l. 8 per Cent.* as out of the other Duties; which is not to be deducted on Exportation.

(f) And upon the Importation of *French Wines* in Casks, there is also to be a farther Allowance of *l. 6 per Cent.* out of this Gross Duty.

For the Method of Computation, take the following Example:

Four Casks containing One Ton of French Wines, fill'd or unfill'd.

The Gross Impost 169 $\frac{2}{3}$ per Ton	8	0	0
6 per Cent. of the Gross-Duty	0	9	7 $\frac{1}{2}$
The Neat-Impost 169 $\frac{2}{3}$ ——— to be secured	7	10	4 $\frac{1}{2}$
The Gross-Impost 169 $\frac{2}{3}$ per Ton	8	0	0
6 $\frac{1}{4}$ per Cent. for prompt Payment	0	10	0
	7	10	0
6 per Cent. of the Gross-Duty	0	9	7 $\frac{1}{2}$
The Neat-Impost 169 $\frac{2}{3}$ ——— to be paid	7	0	4 $\frac{1}{2}$
	Per Ton.		Per Gall.

So that the Neat-Impost 169 $\frac{2}{3}$ on { Paid ——— 7 0 4 $\frac{1}{2}$ ——— .027857
French Wines in Casks, will be if { Secured ——— 7 10 4 $\frac{1}{2}$ ——— .029841

The Computation of this Duty on all other Goods, being the same as for the Impost 1690, I refer thereto.

For further Information relating to the Bonds to be given for this Duty, see *Bonds and Interest* in the Index.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed, or the SECURITY VACATED, as follows, viz.

The Drawback,

(g) A-LA-MODES and LUSTRINGS ————— }
(h) BOOKS BOUND ————— }
(i) COPPER BARS, not imported from *East-India* or *Barbary*, and } Nothing
not exported by *British* ————— }

(†) 11 Geo. I. cap. 7. §. 3, 7.

(d) 4 & 5 W. and M. cap. 5. §. 6.

(e) 12 Ann. Sess. 2. cap. 8. §. 1, &c.

(f) 6 Geo. I. cap. 12. §. 2.

(g) 8 & 9 W. III. cap. 36. §. 5.

(b) 9 Geo. I. cap. 19. §. 6.

{ 9 & 10 W. III. cap. 36. §. 19.

(i) { 12 An. Sess. 3. cap. 18. §. 4, 5.

{ 13 Geo. I. cap. 27. §. 1.

* But for the Method of the Payment of this Duty on *East-India Goods*, see *Chapt. the third.*

	The Drawback.
(b) HEMP UNWROUGHT to the <i>British</i> Dominions in <i>America</i> —	Nothing.
(c) OYSTERS <i>French</i> —	
(m) PAPER foreign—	
(n) PICTURES—	
(o) SAILS OF SAILCLOTH foreign—	
(p) WINE-LEES, which pay Duty as Wine—	Half.
(q) BEAVER SKINS—	Nothing.
(r) ALL GOODS to the <i>Isle of Man</i> —	All.
(s) ALL OTHER GOODS, to all other Places—	
Note, LAPIS CALAMINA- RIS Exported, was	
{ By 4 & 5 W. and M. cap. 5. §. 2. } Per Ton. charged with this Duty at— } ——— 1 0 0	
{ But by { 7 & 8 W. III. — 10. — 13. } { 8 & 9 — 20. — 9. } reduced to 0 2 0 { 1 Ann. — 13. — 9. }	

(b) 4 Geo. II. cap. 27. §. 7.
 (c) 10 Geo. II. cap. 30. §. 4.
 (m) 10 Geo. II. cap. 27. §. 4.
 (n) 2 Geo. I. cap. 20. §. 49.
 (o) 4 Geo. II. cap. 27. §. 3.

(p) 1 Geo. II. cap. 17. §. 4.
 (q) 8 Geo. I. cap. 15. §. 14.
 (r) 12 Geo. I. cap. 28. §. 21.
 (s) 4 & 5 W. & M. cap. 5. §. 6.

N^o 9.—New Duty on Whalefins:

BY 9 & 10 W. III. cap. 45. §. 2. Was granted from } to 10 July, 1706.
 10 July, 1698, }
 1 Ann. ——— 13.—14. Thence continued —to 1 August, 1710.
 5 ——— 27.—10. Thence ——— to ditto —1712.
 6 ——— 19.—9. Thence ——— to ditto —1714.
 7 ——— 8.—6. Thence ——— to ditto —1716.
 8 ——— 13.—6. Thence ——— to ditto —1729.
 9 ——— 21.—1. ——— }
 1 Geo. I. ——— 21.—5. ——— } Thence ——— For ever.
 3 ——— 9.—2, 3, 10. }

By the 3 Geo. I. aforesaid, this Duty stands appropriated to the same Uses and Purposes, with the IMPOST ON WINES AND VINEGAR.

(a) This Duty is, over and above all former Duties and Impositions, to be paid or secured at the Custom-House on the Importation of all WHALEFINS; but such as are particularly excepted; and to be under the Management of the Commissioners of the Customs, who are to cause the same to be raised, levied, collected and paid to the Receiver-General of the Customs, &c.

The Gross Duty.

WHALEFINS { Taken and imported in and by Ships belonging to } 0 0 3
 { any of his Majesty's Subjects, the Pound weight }
 But by 10 Geo. I. cap. 16. §. 1. and 12 Geo. I.
 cap. 26. §. 7. till 25 December, 1731, and from
 thence by 5 Geo. II. cap. 28. §. 1. for nine Years,
 Whalefins taken in the Greenland Seas, or in Davis's
 Streights, or any Parts of the Seas adjoining, in Bri-
 tish Ships legally navigated, may be imported by British } Free.

{ 9 & 10 W. III. cap. 45. §. 2, 3, 9, 10.
 (a) { 10 & 11 W. III. cap. 21. §. 31.
 { 1 Ann. cap. 16. §. 1.

The gross Duty.

WHALEFINS { Taken and imported by Foreigners, or by Ships not }
 { belonging to the said Subjects, the Pound weight } 0 0 6
 (b) Which said Duty may be paid at $\frac{1}{4}$ Months from the Importation, that is, at 4 equal and quarterly Payments; upon the Importer's giving Security for the same: But if he chuses to pay down the Duty at Entry, he is to be allowed Discount after the Rate of 1. 10 per Cent. per Annum, which being equated to the Times of Payment, reduces it to 1. 6 $\frac{1}{4}$ per Cent.

For the Method of Computation, take the following Example:

C. 1 : 2 : 0 Whalefins of Foreign Fishing.

The Gross Duty, at 6 d. per Pound ——— To be secured ——— 4 4 0
 Discount at 1. 6 $\frac{1}{4}$ per Cent. ———— 0 5 8

The Neat Duty ———— To be Paid ——— 3 18 9

For further Information relating to the Bonds to be given for this Duty, see Bonds and Interest in the Index.

(c) Upon due Exportation, as directed for the Old Subsidy, &c. this Duty is WHOLLY DRAWN BACK, or the SECURITY VACATED.

Note, Under this Branch was comprehended a Duty on SCOTCH LINEN, viz.

TWILL of Scotland, the hundred Ells containing 120 ——— 0 10 0

TICKING of Scotland, the hundred Ells containing 120 ——— 0 6 8

But was repealed by the Act of Union, 5 Ann. cap. 8.

(b) 9 & 10 W. III. cap. 45. §. 5.

(c) 9 & 10 W. III. cap. 45. §. 5.

N^o 10.—Fifteen per Cent. on Muslins.

BY 11 & 12 W. III. cap. 3. §. 1. Was granted from } to 29 Sept. 1701.
 25 March, 1700, }
 12 & 13 W. III. ——— 11. — 12. Thence continued — to ditto — 1706.
 3 & 4 Ann. ——— 4. — 1. Thence ——— to 24 June 1710.
 6 ——— 22. — 1. Thence ——— to ditto — 1714.
 7 ——— 7. — 25. }
 1 Geo. I. ——— 12. — 1. } Thence ——— For ever.
 3 ——— 8. — 17.
 5 ——— 3. — 22.
 11 ——— 9. — 1.

By the said 1, 3, 5, 11 Geo. I. this Duty is applicable to the same Uses and Purposes with the CUSTOMS.

(a) This Duty is (over and above all former Duties) to be paid for all *Muslins* imported; by which are to be understood the (b) following Species, viz.

ABROWANS

ADDATIES

APRONS

BETELLES plain and stripe'd

CALLICO LAWNS

CALLICONS of all other Sorts, commonly called *Muslins*

COMERVILLES

COSSAES, plain and flower'd

DOREAS

(a) 11 & 12 W. III. cap. 3. §. 1.

(b) 12 & 13 W. III. cap. 11. §. 14.

GOLCANDA

GOLCASDA
JAMDANNES
JCOLSIES
JUNAYS
MAHUMADHIATES, plain and flower'd
MULMULS, plain and flower'd
NECKCLOTHS
NIGHTRAILS

ORINGALL
PODAVETS
REHINGS
ROWALLEW
SALLOWES
SEERBANDS
TANJEBS, plain and flower'd
TIRINDAMS

To be under the Management of the Commissioners of the Customs, who are to cause the same to be raised, levied, collected and paid to the Receiver-General of the Customs, &c. in the (c) Manner following, viz.

The Gross-Duty.

(d) For every 20 Shillings of the true and real Value of the said Muffins, according to the gross Price at which they shall be sold ————— } 1. 0 3 0
or
15 per Cent.

(e) The Importer, before the landing of the Goods to become bound with two or more sufficient Sureties, for Payment of the said Duty, as soon as the Goods shall be sold, and for exposing them to Sale openly and fairly, by way of Auction, or by Inch of Candle, within the City of London, within (f) three Years after the Importation thereof.

(g) And if after the said Goods have been duly and fairly sold, the Importer shall pay down the Duty within twenty Days after the Sale, he is to be allowed after the Rate of ————— } Discount.
5 per Cent.

For further Information relating to the Bonds to be given for this Duty, see Bonds and Interest in the Index.

(h) Upon due Exportation, as directed for the Old Subsidy, &c. this Duty is WHOLLY DRAWN BACK, or the SECURITY VACATED.

Note. Under this Branch was also comprehended a like Duty of 15 per Cent. on all Wrought Silks, Bengals and Stuffs made of or mixt with Silk or Herba, of the Manufacture of Persia, China, or the East-Indies, and Callicoes painted, dyed, printed or stained there (i) after the Weaving, or made of Yarn or other Materials, painted, dyed, or stained before the making: But by 11 & 12 W. III. cap. 10 §. 1, 10. they are prohibited to be worn in Great-Britain, and are to pay only the half Subsidy.

(p) 11 & 12 W. III. cap. 3. §. 4.
(d) 11 & 12 W. III. cap. 3. §. 1, 3.
(e) 11 & 12 W. III. cap. 3. §. 2.
(f) { 11 & 12 W. III. cap. 3. §. 2.
7 Geo. I. cap. 21. §. 11.

(g) 11 & 12 W. III. cap. 3. §. 6.
(b) 11 & 12 W. III. cap. 3. §. 5.
(i) 12 & 13 W. III. cap. 11. §. 14.

N^o 11.—New Duty on Spice and Pictures.

BY 6 & 7 W. III. cap. 7. §. 2. Was granted from } to 2 May, 1698.
1 May 1695,
9 & 10 W. III. ——— 14. ——— 1. Thence continued ——— to ditto ——— 1701.
12 & 13 ——— 11. ——— 1. Thence ——— to ditto ——— 1706.
3 & 4 Ann. ——— 4. ——— 1. Thence ——— to 24 June 1710.
6 ——— 22. ——— 1. Thence ——— to ditto ——— 1714.
7 ——— 7. ——— 25. }
Geo. I. ——— 8. ——— 17. } Thence ——— For ever.
——— 3. ——— 22. }
1 ——— 9. ——— 8. }

By the 3, 5, 11 Geo. I. aforesaid, and 1 Geo. I. cap. 12. §. 1. This Duty is appropriated to the same Uses and Purposes with the Customs.

(a) This Duty is over and above all former Duties to be paid (*) upon the Importation of the following Goods, in ready Money, without Discount.

The Duty.

CINNAMON	}	for every 20 s. of their respective Rates	_____	0	1	0
CLOVES						
MACE						
NUTMEGS						
PICTURES, whether for private Use or for Sale, for every 20 s. of their Value	}			_____	0	4

Upon due Exportation as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed as follows, viz.

The Drawback.

(b) PICTURES	_____	Nothing.
(c) THE REST	_____	Two Thirds,

Note, Under this Title was comprehended a Duty on the following Goods, viz.

TEA	{	From Holland, or any other Country, not the Place of its Growth, or usual Shipping, the Pound	} 0 2 6	{	But by 7 Geo. I. cap. 20. §. 12. such Importation repealed.
		Regularly imported, the Pound			
COFFEE, the Pound			0 0 6	{	But by 10 Geo. I. cap. 10. §. 1. repealed after 24. June, 1724.
COCOA	{	From the British Plantations, the Pound	0 0 6		
NUTS		From any other lawful Place, the Pound	0 0 9		
CHOCOLATE, ready made, the Pound			0 1 0	{	But by 10 Geo. I. cap. 10. §. 2. prohibited to be imported after 24 June, 1724.
COCOA-PASTE, the Pound			0 2 0		

(a) 6 & 7 W. III. cap. 7. §. 2.
(b) 8 Geo. I. cap. 20. §. 49.

(c) 6 & 7 W. III. cap. 7. §. 5.

* But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

N^o 12. Additional Duty on Spice and Pictures; and New Duty on Drugs, &c.

B Y 3 & 4 Ann. cap. 4. §. 5.	Was granted from 1 Feb. 1704.—To 24 June 1710.
6 ————— 22.—1.	Thence continued ————— To ditto—1714.
7 ————— 7. 25.	} Thence continued ————— For ever.
1 Geo. I. ————— 12.—1.	
3 ————— 8. 17.	
5 ————— 3. 22.	
11 ————— 9.—1.	

By the said 1, 3, 5, 11 Geo. I. this Duty is appropriated to the same Uses and Purposes as the Customs.

(a) This Duty is over and above all other former Duties and Impositions whatsoever, to be paid upon the Importation of the following Goods, viz.

(a) 3 & 4 Ann. cap. 4. §. 5.

CIN-

The Duty.

CINNAMON CLOVES— MACE — NUTMEGS }	for every 20s. of their respective Rates —————	0 1 0
PICTURES, whether for private Use, or for Sale, for every 20s. of their Value —————		0 4 0

(b) To be ascertained, secured, raised, levied, recovered, answer'd, paid and accounted for, by such Rules, Ways, Means and Methods, under such Penalties and Forfeitures, and in such Manner and Form, as directed for the former Duty, N^o 11.

		The Duty.
Drugs, (except those for Dyers Use, which are exempted from the New Subsidy,) viz.	(c) Rated in the first Column of Rates in Chapt. the second—	For every 20s. of their respective Rates for the New Subsidy, whether of the Growth, &c. or not of the Growth, &c. } 0 2 0 or 10 per Cent.
	(d) Rated in the second Column of Rates in Chapt. the second—	For every 20s. of such their respective Rates ————— } 0 0 9½ or 4 per Cent.
	(e) Not rated in the first Col. of Rates in Ch. the 2d. and imported from East-India, China or Persia—	For every 20s. of the true and real Value thereof, according to the Gross Price at which they shall be sold at the Candle ————— } 0 0 9½ or 4 per Cent.
	(f) Not at all rated, and imported from any other Places—	For every 20s. of their Values upon the Oath or Affirmation of the Importer, as for the Old Subsidy ————— } 4 per Cent.
	(g) PORCELAIN, commonly called China or Japan-Ware made of Earth —————	For every 20s. of the true and real Value thereof, according to the Gross Price, at which they shall be sold at the Candle ————— } 0 2 4½ or 12 per Cent.

(b) This Duty on Porcelain and unrated Drugs from East-India, &c. is to be secured, ascertained, valued, raised, levied, collected, answer'd and paid by such Ways and Means, and with such Allowances, and in such Manner and Form, &c. as directed for the Old Subsidy on unrated East-India Goods.

		The Gross Duty.
(h) WHITE CALLICOES, which do not pay Duties as Muslins	For every 20s. of the true and real Value thereof, according to the Gross Price at which they shall be sold at the Candle —————	0 3 0 or 15 per Cent.
DIMITIES ————— ALL OTHER MANUFACTURES made of COTTON		

(f) To be secured, ascertained, valued, raised, levied, collected, answered and paid by such Ways and Means, and subject to such Allowances, and in such Manner and Form as directed for the 15 per Cent. on MUSLINS, N^o 10.

(b) 3 & 4 Ann. cap. 4. §. 7.	(f) 3 & 4 Ann. cap. 4. §. 8, 9, 10.
(c) 3 & 4 Ann. cap. 4. §. 8, 9.	(g) 11 Geo. I. cap. 7. §. 7.
(d) 3 & 4 Ann. cap. 4. §. 8, 9.	(h) 3 & 4 Ann. cap. 4. §. 8.
(e) 11 Geo. I. cap. 7. §. 3.	(i) 3 & 4 Ann. cap. 4. §. 9.
(f) 2 & 3 Ann. cap. 9. §. 6, 7.	(j) 3 & 4 Ann. cap. 4. §. 8.
(g) 3 & 4 Ann. cap. 9. §. 8, 9.	(k) 3 & 4 Ann. cap. 4. §. 9.
	(l) 7 Geo. I. cap. 21. §. 11.

Upon

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed, as follows, viz.

	The Drawback.
(l) BORAX refined in Great-Britain	as Unrefined.
(m) CAMPHIRE refined in Great-Britain	as Unrefined.
(n) SPICE	Two Thirds.
(o) PICTURES	Nothing.
(p) THE REST	All.

Note, Under this Title was comprehended an Additional Duty on COFFEE, TEA, COCOA-NUTS, CHOCOLATE, and COCOA-PASTE, of as much as the former Duty, N^o 11. But was repealed by the same Acts which repealed that Duty.

(A) 17 Geo. II. cap. 31. §. 3.
(m) 17 Geo. II. cap. 31. §. 3.
(n) 3 & 4 Ann. cap. 4. §. 7.

(o) 8 Geo. I. cap. 20. §. 49.
(p) 3 & 4 Ann. cap. 4. §. 12.

N^o 13.—Second 25 per Cent. on French Goods.

BY 7 & 8 W. III. cap. 20. §. 3, 4, 5, 6. Was granted from } to 28 Feb. 1717.
28 Feb. 1696,

1 Geo. I. 12. 3.
3 8. 17.
5 3. 22.
11 9. 1.

Thence continued—For ever.

By the 1, 3, 5, 11 Geo. I. aforesaid, this Duty is after the 29th of Sept. 1715. made Part of the aggregate Fund, and continued to the Bank of England, as are the CUSTOMS.

(a) This Duty is, over and above all former Duties and Impositions, to be paid upon the Importation of the following Goods: and to be raised, levied, collected and paid in the same Manner and Form, and by such Rules, Means, and Ways, and under such Penalties and Forfeitures, as directed for the Customs.

The Duty.

	Per Ton.			Per Gall.	
	l.	s.	d.		
Vinegar	15	0	0	,059523	
Wine	25	0	0	,099200	
All other Goods of the Growth, Product or Manufacture of France; for every 20 s. of their respective Rates for the New Subsidy or Values upon Oath as for the Old Subsidy	0	5	0		

(b) Which Duty is to be paid in ready Money, without any Deduction; except upon (c) French Wines imported in Casks, out of which must be deducted 1.6 per Cent. as out of the former Duties.

(a) 7 & 8 W. III. cap. 20. §. 2, 7.

(b) 11 Geo. I. cap. 7. §. 3, 7.

(c) 7 & 8 W. III. cap. 20. §. 2, 3, 4, 5, 6.

(c) 6 Geo. I. cap. 18. §. 2.

(d) 8 & 9 W. III. cap. 24. §. 5, 6.

(e) 6 Geo. II. cap. 17. §. 2.

(k) 12 Ann. Stat. 2. cap. 8. §. 1, &c.

Wines

		Per Ton.	Per Gall.
WINE-LEES	except <i>Prisage-Wines</i>		
	which are exemp-		
	ted by Practice—		
	VINEGAR	0 10 0	001984
	CYDER		
BEER			
	BRANDY		
	STRONG WATERS	1 0 0	003268

(c) For the Collection of which Duty, the Treasury may allow the Officers of the Customs, a Salary or Allowance not exceeding 12 *d.* for every Pound collected.

Upon due Exportation, as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty must be allowed as follows, viz.

The Drawback.

(d) WINE-LEES, which pay Duty as Wine—Nothing.
(e) ALL THE REST—All.

(c) 25 *Car.* II. cap. 8. §. 7.

(d) 1 *Geo.* II. cap. 17. §. 4.

(e) 18 *Car.* II. cap. 5. §. 8.

N^o 15.—New Duty on Pepper, and Raisins ; and a further New Duty on Spice.

BY 8 *Ann.* cap. 7. §. 14. Was granted from 6 *Feb.* 1709.—to 6 *Feb.* 1741.
6 *Geo.* I.—4.—1. Thence continued— for ever.

(a) By the former Act, this Branch was appropriated to Annuities for 32 Years; but by 6 *Geo.* I. cap. 4. §. 1. and 7 *Geo.* I. cap. 5. §. 7. is continued to the *South Sea Company*, upon the Annuitants Subscription into their Capital Stock.

(b) This Duty is, over and above all former Duties, to be paid upon the Importation of the following Goods: And is to be ascertained, secured, raised, levied, recovered, and answered by such Rules, Ways, Means, and Methods, and under such Penalties and Forfeitures as the other Duties upon the same respective Goods.

CINNAMON

CLOVES

MACE

NUTMEGS

The Gross-Duty.

As much as all their respective former Duties.

RAISINS of all Sorts, the hundred Weight containing 112 lb — 5 0

(c) PEPPER except { Not imported directly, from the Place of its Growth in *British*-built Shipping, the Pound } 0 1 6
(d) Long Pepper { Imported directly from the Place of its Growth in *British*-built Shipping, the Pound } 0 0 3

(e) But as *Pepper* at Importation, is to be warehoused, upon Payment of the half Subsidy, and, if exported, is liable to no further Duty; this Duty must be paid only for what shall be delivered out of such Warehouses in order to be consumed in *Great Britain*.

(a) 8 *Ann.* cap. 7. §. 36.

(b) 8 *Ann.* cap. 7. §. 14, 16, 17, 18, 19, 29, 35.

(c) 8 *Ann.* cap. 7. §. 15.

(d) 8 *Geo.* I. cap. 15. §. 16.

(e) 9 *Ann.* cap. 6. §. 59.

(f) 8 *Ann.* cap. 7. §. 20, 24.

(N) For the * Payment of this Duty on all the aforesaid Goods, except *Pepper*, the Importer is to be allowed 12 Months, upon his giving Security at the Custom-House: But if he pays down the same in ready Money, he is to be allowed 10 *per Cent.* prompt Payment.

For further Information, relating to the Bonds to be given for this Duty, see *Bonds* and *Interest* in the Index.

Upon due Exportation as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this Duty, must be allowed, or the SECURITY VACATED, as follows, *viz.*

	The Drawback.
(g) PEPPER, as having paid only the half Subsidy	Nothing.
(b) ALL THE REST	All.

Note, Under this Title was comprehended a Duty on
 SNUFF not of the Product or }
 Manufacture of the *British* }
 Plantations, the Pound— } 3 }
 But by 12 Geo. I. cap. 26.
 §. 1. is repealed after 31 May, 1726.

(f) 8 Ann. cap. 7. §. 25.

(g) 8 Ann. cap. 7. §. 24.

(b) 8 Ann. cap. 7. §. 28.

(*) But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

N^o 16.——New Duty on Candles Imported.

BY 8 Ann. cap. 9. §. 1. Was granted from 1 May 1710.—to 1 May 1715.
 9—21.—7. }
 1 Geo. I.—21.—3. } Thence continued— for ever.
 3—9.—10. }

By the said last Act, this Duty is appropriated to the same Uses and Purposes with the IMPOST ON WINES AND VINEGAR.

(a) This Duty is, over and above all former Customs, Subsidies, or other Duties, to be * paid before landing, in ready Money, without Discount, upon the Importation of all *Candles*: And is to be ascertained, secured, raised, levied, recovered and answered by such Rules, Ways, Means and Methods, and under such Penalties and Forfeitures, and in such Manner and Form, as the former Duties upon *Candles* imported.

The Duty.

CANDLES MADE OF WAX, or usually called or sold for Wax-
 Candles, notwithstanding the Mixture of any other Ingre- }
 dients therewith, the Pound— } 0 0 4

CANDLES MADE OF TALLOW, and all other Candles, the Pound 0 0 0 $\frac{1}{2}$

(b) Upon due Exportation, as directed for the Old Subsidy, &c. and also upon giving *sufficient Security* before shipping, that every part thereof shall be exported, and not relanded in *Great-Britain*, this Duty is to be WHOLLY REPAYED OR DRAWN BACK.

(a) 8 Ann. cap. 9. §. 1, 3, 4.

(b) 8 Ann. cap. 9. §. 24, 26.

* But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

N^o 17.—New Duty on Coals, Culm, and Cinders.

BY 9 & 10 W. III. cap. 13. §. 1. Was granted on *Coals* and
Culm from 15 May, 1698 } To 15 May, 1703.
 10 & 11 W. III. — 21. — 28. Was granted on *Cinders*,
 from 15 May, 1699 — }
 1 *Ann.* — 4. — 1. Thence continued — To 15 May, 1708.
 4 — 6. — 4. } Thence — To 30 Sept. 1710.
 5 — 8. Art. 12. }
 8 — 4. — 1. Thence — To 29 Sept. 1742.
 5 *Geo. I.* — 19. — 1. Thence — For ever.

By the said 5 *Geo. I.* cap. 19. §. 3. This Duty, (which by the 8 *Ann.* cap. 4. §. 11. was appropriated to the Payment of Annuities for 32 Years) is, after *Christmas* 1718, to be applied to the *South-Sea Company*, upon a voluntary Subscription of the Proprietors, into their Capital Stock.

(a) This Duty is, over and above all former Duties, to be paid upon the following Goods: and to be under the Management of the Commissioners of the Customs, who are to cause it to be raised, levied, collected, and paid into the Exchequer, distinct from all other Branches.

(b) Due Entries of the Ships and Goods must be made at the Custom-House in the Port of Discharge; and the Duty be answered and paid to such Collector as shall be appointed by his Majesty, or any four or more of the Commissioners of the Customs; before Bulk of the Ship be broken, or any of the Goods unladen, measured or weighed.

			The Gross Duty.
COALS, except Charcoal made of Wood,	Imported from Parts beyond the Seas —	If such as are usually sold by Weight ; for every Ton containing 20 C. Weight	0 3 0
		If such as are usually sold by the Chal- der, or any other Measure reducible to the Chalder ; for every Chalder containing 36 Bushels <i>Winchester</i> Mea- sure —————	0 4 6
	To be paid by the Importers.		
	Brought Coast- wise, or from Port to Port of Great Britain	If such as are usually sold by Weight ; for every Ton containing 20 C. Weight	0 2 0
If such as are usually sold by the Chal- der, &c. for every Chalder containing 36 Bushels <i>Winchester</i> Measure —————		0 3 0	
CULM —	Brought Coastwise	For every Chalder, containing 36 Bushels <i>Winchester</i> Measure —————	0 0 7 ¹ / ₂
CINDERS made of Pit-Coal	Brought Coastwise	For every Chalder, containing 36 Bushels <i>Winchester</i> Measure —————	0 3 0

To be paid at the Ports of Landing, and to be charged upon the Owners or Masters of the Ships.

(c) But for such of the said Coals, Culm, or Cinders as are carried from the Bridge of *Sterling*, within the *Firth of Forth*, to the Town of *Dunbar*, or to any

(a) { 9 & 10 W. III. cap. 13. §. 1, to 7.
 4 *Ann.* cap. 6. §. 4, 5.
 8 *Ann.* cap. 4. §. 2.

(b) { 9 & 10 W. III. cap. 13. §. 8.
 4 *Ann.* cap. 6. §. 4, 5.
 8 *Ann.* cap. 4. §. 3.
 (c) 8 *Ann.* cap. 4. §. 39.

Port betwixt them ; or from (d) *Ellen-Foot* to *Bank-End* in the County of *Cumberland*, this Duty is not be taken.

(e) For Payment of the aforesaid Duty, the Owner is to be allowed *three Months* Time, upon his giving good and sufficient Security : But if he chuses to pay ready Money, he is to be allowed *10 per Cent. per Annum* ; which for the said three Months, is ————— } Discount.
2 $\frac{1}{2}$ per Cent.

(f) If after Payment or Security of this Duty, the Goods shall be carried to any other Place of this Kingdom, it shall not be again demanded or paid.

For further Information, relating to the Bonds to be given for this Duty, and for other Regulations, see *Bonds, Coals, and Interest* in the *Index*.

(g) Upon due Exportation, as directed for the Old Subsidy, &c. (b) or upon due Proof by Oath before the Collector, that they have been used in melting of Copper and Tin Ore within the Counties of *Cornwall* and *Devon*, (i) or in Fire-Engines for draining Tin or Copper Mines in *Cornwall*, this Duty is to be WHOLLY REPAID, or the SECURITY VACATED, or an ALLOWANCE made out of the *Over-sea Duties*.

Note, The aforesaid Duties are but three Fifths of what was granted and continued to the 30th of September 1710, that part only being continued by 8 Ann. cap. 4. But the other two Fifths are continued, under the Title of an Additional Duty, as in Branch, N^o 19.

(d) 8 Geo. I. cap. 14. §. 14.

(e) 9 & 10 W. III. cap. 13. §. 12.

(f) 9 & 10 W. III. cap. 13. §. 12.

(g) 9 & 10 W. III. cap. 13. §. 12.

(b) 9 Ann. cap. 6. §. 54.

(i) 14 Geo. II. cap. 41. §.

N^o 18.—Subsidy and One per Cent. Outwards.

Subsidy Outwards.

BY 12 Car. II. cap. 4. §. 2. Was first granted (except on tanned Leather, white Woollen Cloths, and dying Goods) as a Part of the Subsidy of Poundage, and continued therewith ————— } To 1 August, 1710.

9 Ann. ————— 6. ————— 1. Revived from 8 March, 1710 ————— To 8 March, 1742.

3 Geo. I. ————— 7. ————— 1. Thence continued ————— For ever.

By the Geo. I. ————— 7. ————— 3. This Branch, (which was by 9 Ann. cap. 6. §. 22. appropriated to Annuities for 32 Years,) is, after the 29 September 1717, to be applied to the Bank of England, as Part of a general Fund, for Payment of Annuities, &c.

(a) This Duty was originally granted upon the Exportation of most native Commodities, and Manufactures thereof; tho' for the Encouragement of our said Manufactures, &c. it was afterwards repealed on several sorts of Goods, particularly *Woollen*, as will appear by the Acts refer'd to under the respective Species of such Goods outwards in Chapter the second.

But by { 8 Geo. I. cap. 15. §. 7. From 25 March, 1722 ————— To 25 March, 1725.
1 ————— 29. ————— 2. Thence ————— To 25 March, 1728.
2 Geo. II. ————— 28. ————— 4. Thence ————— To 29 Sept. 1734.
3 ————— 18. ————— 2. Thence ————— To 25 March, 1742.
5 & 16 Geo. II. cap. 35. §. 2. Thence ————— To 1 June, 1747.
And to the End of the then next Session of Parliament.

(b) It is to cease and determine, upon the Exportation of any Goods and Merchandizes of the Product or Manufacture of *Great Britain*, except these following, *viz.*

ALUM	COALS,	CONEY HAIR, or WOOLL
LEAD,	WOOLL CARDS,	HARES WOOLL,
LEAD ORE,	WHITE WOOLLEN CLOTHS,	HAIR of all sorts,
TIN,	LAPIS CALAMINARIS,	HORSES,
LEATHER TANNED,	SKINS of all sorts,	LITHARGE of LEAD.
COPPERAS,	GLEW,	

(c) Provided that due Entries of the Goods so exempted from Duty, be first made in the Custom-House in the Port of Exportation, in the same Manner and Form, (expressing the Quantities and Qualities) as was before practised; and that they be shipped by the proper Officer: On Failure whereof, the Goods are to be liable to the same Duty as before.

This Duty, except on tanned Leather, and white Woollen Cloths,	Is to be levied and collected according to the particular RATES affixed thereon, in the Column of Rates Out- wards in Chapter the second; or if not there rated ac- cording to their real VALUE and PRICE, to be ascer- tained upon the Oath or Affirmation of the Merchant, in the Presence of the Customer, Collector, Comptroller and Surveyor, or any two of them: From which Rates, Values, or Prices, this Subsidy is to be taken for every 20 s. thereof	The Duty.		
		0	1	0
			or	
		5	per Cent.	

Note, Under this Title of Subsidy Outwards, there was also comprehended
(d) another or double Subsidy, upon native Commodities and Manufactures
thereof, exported by Aliens; which was repealed by 25 Car. II. ap. 6. and
also a (e) Subsidy upon Woollen Cloths, or Old Drapery; which was re-
pealed, by 11 & 12 W. III. cap. 20.

This Duty on Leather,

By 20 Car. II. cap. 5. §. 1.	Was granted from 25	} To 26 March, 1675.
	March, 1668 ———	
1 Jac. II. ——— 13. ———	Revived from 24 June,	} To 24 June, 1688.
	1685 ———	
1 W. and M. ——— 23. ———	Thence continued ———	} To 24 June, 1695.
7 & 8 W. III. ——— 36. ———	Revived from 25 Mar.	
	1696 ———	} To 25 March, 1703.
1 Ann. ——— 13. ———	Thence continued ———	
9 Ann. ——— 6. ———	Continued from 8 Mar.	} To 8 March, 1742.
	1710 ———	
3 Geo. I. ——— 7. ———	Thence continued ———	For ever.

The Duty.

Being for *Leather* of all sorts, *Sheep Skins* and *Calve Skins*, tanned,
tawed, or dressed, the Hundred Weight containing 112 lb. — 0 1 0

This Duty on { By the 6 Ann. cap. 8. Was granted without Limitation.

white Woollen Cloths ——— Being for every white Woollen Broad-Cloth ——— 0 5 0

(f) And after the 25 March 1722, during the Continuance of the aforesaid
Subsidy of *Poundage* on native Commodities, there is also (under the same Re-
gulations) to be paid a Subsidy on the Exportation of the following foreign Goods
used in Dying, which had been imported Duty free, *viz.*

(b) 8 Geo. I. cap. 15. §. 7, 8.

(c) 8 Geo. I. cap. 15. §. 9.

(d) { 12 Car. II. cap. 4. §. 2.
12th Rule of Book of Rates.

(e) 12 Car. II. cap. 4. §. 1.

(f) 8 Geo. I. cap. 15. §. 1, 12.

AGARICK,
 ANDATTO,
 ANTIMONIUM CRUDUM,
 AQUA FORTIS,
 ARGOL,
 ARSENICK,
 BAY BERRIES,
 BRAZIL, OF FARNAMBUCK-WOOD,
 BRAZILETTO, OF JAMAICA-WOOD,
 COCHINEAL,
 CREAM OF TARTAR,
 FUSTICK,
 GALLS,
 GUM ARABICK, OF
 GUM SENICA,
 INDICO of all sorts,
 ISINGLASS,
 LITMUS,

LOGWOOD,
 MADDER of all sorts,
 MADDER ROOTS,
 NICORAGUA-WOOD,
 ORCHAL,
 ORCHELIA,
 POMEGRANATE PEELS,
 RED, OF GUINEA-WOOD,
 SAFFLORE,
 SAL ARMONIACK,
 SAL GEM,
 SAPAN-WOOD,
 RED SAUNDERS,
 SHOEMACK,
 STICKLACK,
 TURNSOLE,
 VALONIA,
 VERDIGREASE,

(2) The Subsidy on the aforesaid Dying Goods, is to be levied } 4 s. d.
 and collected according to their respective RATES in the Column } 0 0 6
 of Rates Outwards in Chapter the second: For every 20 s. whereof } or
 they are to pay ————— } 2½ per Cent.

One per Cent. Outwards.

By 14 Car. II. cap. 11. §. 35. Was first granted from } During the King's Life.
 29 Septemb. 1662 — }
 By 1 Jac. II. ——— 1. ——— 4. Continued ——— During his Life.
 By the several Acts which con- }
 tinned the Subsidy Out- } Further continued ——— For ever.
 wards ————— }

This Duty is payable in ready Money, without Discount, upon all Goods and Merchandizes liable to Subsidy, exported from any Port of *Great Britain*, capable of a Ship or Vessel of two hundred Tons upon an ordinary full Sea, to any Part or Place of the *Mediterranean Sea*, beyond the Port of *Malaga*, in any (*British*) Ship or Vessel that hath not two Decks, and doth carry less than sixteen Pieces of Ordnance mounted, together with two Men for each Gun, and other Ammunition proportionable.

It is *one fifth Part* of the aforesaid Subsidies Outwards, } The Duty.
 or for every 20 s. of the respective Rates or Values of } 0 0 2½
 the Goods ————— } or
 } 1 per Cent.

For the Places liable to this Duty, see *One per Cent. Inwards*, Page 14, 15.

(g) 8 Geo. I. cap. 15. §. 11.

N^o 19.—Additional Duty on Coals, Culm, and Cinders.

BY 9 & 10 W. III. cap. 13. §. 1. Was granted on *Coals and Culm*, from 15 May, 1698—
 10 & 11 W. III. — 21. — 28. Was granted on *Cinders*, from 15 May, 1699—
 1 Ann. — 4. — 1. Thence continued — To 15 May, 1703.
 4 — 6. — 4. } Thence continued — To 30 Sept. 1710.
 5 — 8. Art. 12. }
 9 — 6. — 8. From 8 March 1710 — To 8 Mar. 1742.
 3 Geo. I. — 7. — 1. Thence continued — For ever.
 By the aforesaid 3 Geo. I. cap. 7. §. 3. This Duty is appropriated to the same Uses as the *SPENSIDY OUTWARDS*.

(a) This Duty is, over and above all former Duties, to be paid for the following Goods

		The Gross Duty.
COALS, except Charcoal made of Wood,	Imported from Parts beyond the Seas,	If such as are usually sold by Weight, for every Ton cont. 20 C. Weight — } 0 2 0
		If such as are usually sold by the Chalder, or any other Measure reducible to the Chalder; for every Chalder cont. 36 Bushels Winchester Measure — } 0 3 0
	Brought Coastwise, or from Port to Port of Great Britain —	If such as are usually sold by Weight, for every Ton cont. 20 C. Weight — } 0 1 4
		If such as are usually sold by the Chalder, &c. for every Chalder containing 36 Bushels Winchester Measure — } 0 2 0
CULM—Brought Coastwise		For every Chalder containing 36 Bushels Winchester Measure — } 0 0 4½
CINDERS made of Pit-coal	Brought Coastwise —	For every Chalder containing 36 Bushels Winchester Measure — } 0 2 0

(b) But for such of the said Coals, Culm, and Cinders as are carried from the Bridge of *Sterling*, which is on the *Firth of Forth*, to the Town of *Dunbar*, or to *Redhead*, or to any Part betwixt them; or from (c) *Ellen-Foot* to *Bank-End* in the County of *Cumberland*, this Duty is not to be taken.

(d) And it is to be raised, levied, collected and recovered in such Manner and Form, and subject to such Allowances and Repayments, and under such Penalties, Forfeitures, Disabilities, and according to such Rules, Methods, and Directions, as directed for the former Duty, N^o 17.

Note, The aforesaid Duties are but two fifths of what was granted and continued to the 30th of Sept. 1710, that Part only being continued by 9 Ann. cap. 6. But the other three fifths are continued under the Title of a New Duty, as in Branch N^o 17.

(a) 9 Ann. cap. 6. §. 8.
 (b) 9 Ann. cap. 6. §. 10.

(c) 8 Geo. I. cap. 14. §. 14.
 (d) 9 Ann. cap. 6. §. 8, 9, 17.

N^o 20.—Additional Duty on Candles Imported.

BY 9 *Ann.* cap. 6. §. 11. Was granted from 25 *Mar.* 1711. To 25 *Mar.* 1743.
3 *Geo.* I.—7.—1. Thence continued———For ever.

By the afore said 3 *Geo.* I. cap. 7. §. 3. This Duty is appropriated to the same Uses as the SUBSIDY OUTWARDS.

(a) This Duty is, over and above all other Duties, to be * paid in ready Money, without Discount, upon the Importation of all *Candles*, viz.

The Duty.

CANDLES MADE OF WAX, or usually called or sold for Wax-
Candles, notwithstanding the Mixture of any other Ingre- } o o 4
dients therewith, the Pound —————

CANDLES MADE OF TALLOW, and all other Candles, the Pound o o 4

(b) To be raised, levied, recovered, collected and paid by such Ways and Means, and under such Penalties and Forfeitures, and subject to such ALLOWANCES, DRAWBACKS, RULES, and DIRECTIONS, and in such Methods, Form and Manner, as directed for the former New Duty, N^o 16.

(a) 9 *Ann.* cap. 6. §. 11.

(b) 9 *Ann.* cap. 6. §. 11, 12, 17.

* But for the Method of the Payment of this Duty on East-India Goods, see Chapt. the third.

N^o 21.—New Duty on Hops Imported.

BY 9 *Ann.* cap. 12. §. 1. Was granted from 1 *June*, 1711.—To 1 *June*, 1715.
1 *Geo.* I. Sess. 1. cap. 2. §. 17. Thence continued———To 1 *Aug.* 1715.

1 *Geo.* I. ——— 12. ——— 5. }
3 ——— ——— 8. ——— 17. } Thence ——— For ever.
5 ——— ——— 3. ——— 22. }
11 ——— ——— 9. ——— 1. }

By the afore said 1, 3, 5, 11 *Geo.* I. this Duty is appropriated to the same Uses with the CUSTOMS.

(a) This Duty is, over and above all other Duties, Customs and Subsidies, to be paid down in ready Money upon the Importation of all *Hops*, viz.

The Duty.

Hops, the Pound, Avoirdupoise weight ——— o o 3

(b) To be ascertained, secured, raised, levied, recovered and answered by such Rules, Ways, Means, and Methods, and under such Penalties and Forfeitures, and in such Manner and Form as the former Duties on *Hops* imported.

Upon Exportation ——— NOT DRAWN BACK.

(a) 9 *Ann.* cap. 12. §. 1.

(b) 9 *Ann.* cap. 12. §. 3, 4, 39.

N^o 22.—New Duty on Hides, Skins, &c. Imported.

BY 9 *Ann.* cap. 11. §. 1. Was granted from 24 *June* 1711.—To 24 *June*, 1743.
3 *Geo.* I. —7.—1. Thence continued———For Ever.

By 9 *Ann.* cap. 23. §. 52. this Duty was made part of a Fund for Payment of Annuities for 32 Years; but by 3 *Geo.* I. cap. 7. §. 3. is appropriated to the same Uses as the SUBSIDY OUTWARDS.

This

(a) This Duty is, over and above all former Duties, Customs, and Subsidies, to be * paid in ready Money without Discount, upon the Entry, and before the landing of the following Goods imported: And (b) is to be ascertained, secured, raised, levied, recovered and answered by such Rules, Ways, Means and Methods, and under such Penalties and Forfeitures, and in such Manner and Form as directed for the Customs.

		The Duty.		
		l.	s.	d.
HIDES	<i>Buffalo, Elk, Losbee, or any other Hides</i> dress'd in Oil, the Pound	0	0	4
	<i>Russia Hides</i> , the Pound	0	0	2
	<i>All other tann'd Hides</i> , not specially charg'd, the Pound	0	0	1½
	<i>Of Horses, Mares, and Geldings</i> , dress'd in Alum and Salt or Meal, or otherwise taw'd, the Hide	0	1	0
	<i>Of Steers, Cows, or any other Hides</i> , of what kind soever, (except Horses, Mares, and Geldings) dress'd in Alum and Salt, or Meal, or otherwise taw'd, the Hide	0	2	0
SKINS	<i>Calve Skins</i> { tann'd, the Pound	0	0	1½
	{ dress'd in Alum and Salt, or Meal, or otherwise taw'd, the Pound	0	0	1½
	Commonly called <i>Cordivants</i> , the Dozen	0	4	0
	<i>Deer Skins</i> dress'd in Oil or Alum, or otherwise perfectly dress'd, the Pound	0	0	6
	<i>Dogs Skins</i> dress'd in Alum and Salt, or otherwise, the Pound	0	0	0½
	<i>Goat Skins</i> (not usually call'd <i>Cordivants</i>) however dress'd, the Pound	0	0	6
	<i>Kid's Skins</i> , dress'd or undress'd, or not perfectly dress'd, the Dozen	0	1	0
	<i>Kip's Skins</i> dress'd in Alum and Salt, or Meal, or otherwise taw'd, the Pound	0	0	1½
	<i>Lamb Skins</i> { dress'd in Oil, the Dozen	0	1	0
	{ tann'd, the Dozen	0	0	9
	{ dress'd, or taw'd otherwise, the Dozen	0	0	6
	<i>Sheep Skins</i> { dress'd in Oil, the Dozen	0	1	6
	{ tann'd, the Dozen	0	0	9
	{ dress'd, or taw'd otherwise, the Dozen	0	0	6
	<i>Slink Calve Skins</i> { with the Hair on, however dress'd, the Pound	0	0	1
{ without the Hair on, however dress'd, the Pound	0	0	0½	
ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dress'd, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable Part is LEATHER: For every 20s. of the (c) true and real Value or Worth to be sold at the Port of Importation, to be affirmed upon the Oath of the Merchant or Importer, without any Abatement for this or any former Duty		0	3	0
		or 15 per Cent		
PARCHMENT, the Dozen		0	0	6
VELLUM, the Dozen		0	1	0

(d) And to be applied to the same Uses and Purposes with this Duty, there was also

By 9 Ann. cap. 23. §. 38, 43. From 11 June, 1711. — For 32 Years.
By 3 Geo. I. — 7. — Thence continued — For Ever.

(a) 9 Ann. cap. 11. §. 1, 3, 4, 5.

(b) 9 Ann. cap. 11. §. 7, 9.

(c) 9 Ann. cap. 11. §. 8.

(d) 9 Ann. cap. 23. §. 53.

* But for the Method of the Payment of this Duty on East-India Goods, see Chap. the third.

Granted and continued a Duty on the following Goods :

The Duty.

CARDS imported, the Pack—	0	0	6	} But by { 3 Ed. 4. cap. 4. } Prohibited to 10 Ann. — 19. } be imported. But by 8 Geo. I. cap. 15. repealed with the other Duties Outwards, after 25 March 1722.
DICE imported, the Pair—	0	5	0	
ROCK-SALT, exported to <i>Ir-</i> <i>land</i> , the Ton—	0	9	0	

Upon due Exportation as directed for the Old Subsidy, &c; and upon (e) sufficient Security given before Shipping, that the Goods shall not be reloaded or brought on Shore again in *Great-Britain*; DRAWBACK of this Duty must be allowed as follows, *viz.*

The Drawback.

(f) HIDES and CALVE SKINS —————	} Two Thirds.
(g) SHEEP and LAMB SKINS, tanned, tawed, or dressed—	
THE REST —————	Nothing.

For the several Regulations, *vide* HIDES in the Index.

(e) 9 Ann. cap. 11. §. 39.
(f) 9 Ann. cap. 11. §. 40.

(g) 12 Ann. cap. 9. §. 69.

N^o 23.—Additional Duty on Hides, Skins, &c. Imported.

BY 10 Ann. cap. 26. §. 1. Was granted from the respective } For 32 Years.
Commencements ————— }
3 Geo. I. ————— 7. — 1. Thence continued ————— For Ever.

This Branch (which by 10 Ann. cap. 26. §. 78. was to be applied to the Payment of Annuities for 32 Years,) is by 3 Geo. I. cap. 7. appropriated to the same Purposes with the SUBSIDY OUTWARDS.

This Duty is, over and above all former Duties, Customs and Subsidies, to be paid in ready Money without Discount, upon Importation of the following Goods.

(a) From the first of August, 1712.

The Duty.

		l.	s.	d.
HIDES	Buffalo, Elk, Lobster, or any other Hides dress'd in Oil, the Pound—	0	0	3
	Russia Hides, the Pound—	0	0	1
	All other tann'd Hides, the Pound—	0	0	2
	Of Horses, Mares, and Geldings, dress'd in Alum and Salt or Meal, or otherwise taw'd, the Hide—	0	1	0
	All other Hides, so dress'd or taw'd, the Hide—	0	1	6
SKINS	Calve Skins { dress'd in Alum and Salt, or Meal, or other- wise taw'd, the Pound—	0	0	1½
	tann'd, the Pound—	0	0	2
	Commonly called Cordivants, the Dozen—	0	4	0
	Deer Skins perfectly dress'd, the Pound—	0	0	3
	Dog's Skins however dress'd, the Pound—	0	0	0½
	Goat Skins of all Sorts (except Cordivants) however dress'd, the Dozen—	0	4	0
	Kid's Skins, dress'd or undress'd, or not perfectly dress'd, the Dozen—	0	0	6

(a) 10 Ann. cap. 26. §. 1, 2.

* But for the Method of the Payment of this Duty on East-India Goods, see Chap. the third.

SKINS	Kip's Skins	{	Kip's Skins dress'd in Alum and Salt, or Meal, or otherwise	0	0	1½
			taw'd, the Pound	0	0	1½
			tann'd, the Dozen	0	0	9
	Lamb Skins	{	dress'd in Oil, the Dozen	0	1	0
			otherwise dress'd or taw'd, the Dozen	0	0	6
			tann'd, the Dozen	0	0	9
	Sheep Skins	{	dress'd in Oil, the Dozen	0	1	6
			otherwise dress'd or taw'd, the Dozen	0	0	6
			with the Hair on, however dress'd, the Pound	0	0	1
	Stink Calve Skins	{	without the Hair, however dress'd, the	0	0	9½
			Pound	0	0	9½

ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dress'd, and all Wares made into Manufactures of Leather; or any Manufacture whereof the most valuable Part is Leather: For every 20s. of the true and real Value or Worth to be sold at the Port of Importation, to be affirmed upon the Oath of the Merchant, without any Abatement for this or any former Duty

(b) {	PARCHMENT, the Dozen	0	2	0
	VELLUM, the Dozen	0	3	0

(c) Which Duties are to be ascertained, raised, levied, recovered and secured by such Ways, Means and Methods; and under such Penalties and Forfeitures, and in such Manner and Form as directed for the former Duty, N^o 22.

(d) STARCH, the Pound, Avoirdupoise weight 0 0 2

(e) To be raised, levied, recovered, answered and paid by such Rules, Ways, Means, and Methods, and under such Penalties and Forfeitures, and with such Allowances, &c. as directed for the Duty on Soap, N^o 24.

(f) From the first of July, 1712.

GILT-WIRE, the Ounce Troy 0 1 0

SILVER WIRE, the Ounce Troy 0 0 9

(g) To be raised, levied, recovered and paid by such Rules, Ways, Means, and Methods, and in such Manner and Form, &c. as directed for the New Duty on Soap, N^o 24.

Upon due Exportation, as directed for the Old Subsidy, &c. and also upon sufficient Security given before Shipping, that the Goods shall not be reloaded in Great Britain, DRAWBACK of this Duty must be allowed as follows, viz.

The Drawback.

(b) HIDES and CALVE SKINS Two Thirds.

(i) STARCH All.

(k) GILT and SILVER WIRE All.

ALL THE REST Nothing.

Note, Under this Title was comprehended a Duty on the following Goods, viz.

(1) From the 16th of June, 1712.

TEA	{	COFFEE, the Pound	0	1	0	{	But by 10 Geo. I. cap. 10. §. 1.
		From the East-Indies, the Pound	0	2	0		repealed after 24 June, 1724.
		From any other Place, the Pound	0	5	0		But by 11 Geo. I. cap. 30. §. 7. prohibited to be imported, or returned.

(b) 10 Ann. cap. 26. §. 3.

(c) 10 Ann. cap. 26. §. 4.

(d) 10 Ann. cap. 26. §. 7.

(e) 10 Ann. cap. 26. §. 8.

(f) 10 Ann. cap. 26. §. 46.

(g) 10 Ann. cap. 26. §. 47.

(h) 10 Ann. cap. 26. §. 4, 5.

(i) 10 Ann. cap. 26. §. 8, 25, 27.

(k) 10 Ann. cap. 26. §. 47.

(l) 10 Ann. cap. 26. §. 32, 33, 40, 41.

DRUGS,

Drugs, except Dying-Drugs, and Turpentine from the British Plantations, for every 20 s. of their respective real Values upon Oath, Prices at the Candle, or Rates in the first Column; but without the Allowance in favour of a direct Importation, &c. —————

0 4 0
or
20 per
Cent.

But by 11 Geo. I. cap. 7. §. 9. repealed after 25 March, 1725.

N^o 24. ——— New Duty on Sope, Paper, &c. Imported.

BY 10 Ann. cap. 19. §. 32. Was granted from the several Commencements ————— } For 32 Years.

3 Geo. I. ————— 7. ——— 1. Thence continu'd ————— For ever.

This Branch (which by the former Act was appropriated to the Payment of Annuities for 32 Years,) is by the 3 Geo. I. cap. 7. §. 3. applied with the SUBSIDY OUTWARDS.

This Duty is, over and above all former Duties, Customs and Subsidies, to be paid by the Importer in ready Money without Discount, upon the Entry, and before the landing of the following Goods imported.

(a) From the 10th of June, 1712. The Duty.

Sops, the Pound Weight ————— 0 0 2

(b) From the 24th of June, 1712.

By the 10 Ann. cap. 19. §. 31. 33. which granted this Duty on Paper, those Sorts only which have no Rates prefixt to them in the first Column, were particularly charged; and all other Paper was to pay the said Duty, after the Rate of 20 per Cent. according to the real Value or Worth of such Paper, to be sold at the Port of Importation, upon the Oath of the Importer, without any Abatement for this or any other former Duty: But by 11 Geo. I. cap. 7, §. 4. after the 25 of March, 1725, instead of the said Value upon Oath, the following respective Rates were assigned for Payment of the said Duty; upon which I have charged it in the second Column, to make it correspond with those Sorts which were before particularly and expressly charged.

		Rates.	Duty.
L A P E R V O C A T.	Atlas { Fine, the Ream —————	— — —	0 16 0
	Ordinary, the Ream —————	— — —	0 8 0
	Bastard, or double Copy, the Ream —————	— — —	0 2 0
	Blue- { Paper for Sugar-Bakers, the single Ream —	0 5 10	0 1 2
	Royal, the Ream —————	— — —	0 2 0
	Brown--Paper, the Bundle, containing 40 Quires —	0 3 4	0 0 8
	Cap, vocat. Brown Cap, the Ream —————	0 5 0	0 1 0
	Cartridge, the Ream —————	— — —	0 1 6
	Chancery, double, the Ream —————	— — —	0 2 0

		Rates.			Duty.										
PAPER VOCAL.	Crown	Genoa Crown	{	Fine, the Ream	—	—	—	0	1	8					
				Second, the Ream	—	—	—	0	1	0					
		German Crown		the Ream	—	—	—	0	1	0					
		Printing Crown	{	Fine, the Ream	0	5	0	0	1	0					
	Demy			2 ^d Ordinary, the Ream	0	3	9	0	0	9					
				Fine, the Ream	—	—	—	0	4	0					
				Second, the Ream	—	—	—	0	2	6					
				Printing, the Ream	—	—	—	0	1	8					
	Elephant	Genoa Demy	{	Fine, the Ream	—	—	—	0	2	0					
				Second, the Ream	—	—	—	0	1	6					
		German Demy		the Ream	—	—	—	0	1	6					
				Fine, the Ream	—	—	—	0	8	0					
	Fools Cap.			Ordinary, the Ream	—	—	—	0	3	3					
				Fine, the Ream	—	—	—	0	2	6					
				Second, the Ream	—	—	—	0	2	0					
				Genoa Fools	{	Fine, the Ream	—	—	0	1	6				
	Imperial--			Cap	{	Second, the Ream	—	—	0	1	0				
				German Fools Cap		the Ream	—	—	0	1	0				
				Printing Fools	{	Fine, the Ream	0	5	0	0	1	0			
				Cap	{	2 ^d Ordinary, the Ream	0	3	9	0	0	9			
	Lombard			Fine, the Ream	—	—	—	0	16	0	0				
				Second Writing Imperial		the Ream	—	—	0	11	0	0			
				German		the Ream	2	15	6	0	1	0	0		
				Fine the Ream	—	—	—	0	6	0	0	6			
	Medium--			Genoa Medium		the Ream	—	—	0	2	0	6			
				Second Writing Medium		the Ream	1	0	0	0	4	0	0		
				Painted Paper		the Ream	—	—	—	0	8	0	0		
				Fine large Post		the Ream	—	—	—	0	2	0	6		
Post			Small Post		the Ream	0	7	6	0	1	0	6			
			Superfine Pot		the Ream	—	—	—	0	2	0	0			
			Second fine Pot		the Ream	—	—	—	0	1	0	6			
			Genoa Pot	{	Fine, the Ream	—	—	—	—	3	9	0	0	9	
Pot					Second, the Ream	—	—	—	—	—	—	—	—		
			Ordinary Pot		the Ream	—	—	—	—	—	—	—	—		
			Fine, the Ream	—	—	—	0	8	0	0	3	0	3		
			Holland Royal	{	Fine, the Ream	—	—	—	0	3	0	0	2	0	0
Royal					2 ^d Fine, the Ream	—	10	—	0	2	0	0	3	0	3
			Genoa Royal		the Ream	—	—	—	0	5	0	0	1	0	0
			Ordinary Royal		the Ream	0	5	0	0	12	0	0	5	0	6
			Super-Royal Fine		the Ream	—	—	—	0	8	0	0	2	0	0
(c)			Second Writing	{	Royal, the Ream	1	7	6	0	5	0	0	8	0	0
					Sup. Royal, the Ream	2	0	0	0	8	0	0	5	0	0
			The Ream to contain	—	20 Quires.	—	—	—	—	—	—	—	—	—	—
			The Quire to contain	—	24 Sheets.	—	—	—	—	—	—	—	—	—	—
MILBOARDS—		{	The Hundred Weight		—	—	—	0	5	0					
PASTEBOARDS															
SCALEBOARDS															

(d) To be ascertained, secured, raised, levied, recovered and answered by such Rules, Ways, Means and Methods, and under such Penalties and Forfeitures, and in such Manner and Form, as the former Duties on the same Commodities.

From 20 July, 1712.

(c) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED OR DYED after the Manufacture, or in the Thread or Yarn before the Manufacture, in any foreign Parts, (except (f) *Lacens, striped or chequered Linens being all white, Neckcloths striped at the Ends only, Barras or Packing Canvas, and Buckrams*;) for every 20s. of the true and real Value or Worth to be sold at the Port of Importation, upon the Oath of the Importer, without any Abatement for this or any former Duty ————— } $\frac{0}{15}$ $\frac{3}{\text{per Cent.}}$

(g) To be raised, levied and collected in the same Manner and Form, and by such Rules, Ways and Methods as the aforesaid Duty on Paper.

(b) Upon due Exportation, as directed for the Old Subsidy, &c. and also upon sufficient Security given before Shipping, that the Goods shall not be re-landed in Great Britain; this Duty (except on Paper which (i) on Exportation is to have no Drawback) is to be WHOLLY DRAWN BACK OR REPAID; And for such Paper as shall be used in printing Books in the Latin, Greek, Oriental or Northern Languages, in the Universities of Oxford and Cambridge, or in Scotland; upon the Amount of the Duties paid, ascertained by the Oath of the chief Manager of the Press, before the Vice-Chancellor, expressing the Kinds and Quantities, certified by the said Vice-Chancellor, a Warrant or Order of the Treasury, to the Commissioners, must be made out for the REPAYMENT of this Duty.

For the Regulations relating to the Importation and Exportation of Linen, vide LINENS in the Index.

(k) Note, Under this Title was comprehended a Duty on Books, Prints, and Maps, after the Rate of l. 30 per Cent. according to the true and real Value or Worth thereof, to be sold at the Port of Importation, upon the Oath of the Importer: But by 12 Ann. cap. 5. §. 1. after the 24th of June, 1714. the said Duty is repealed.

(c) 10 Ann. cap. 19. §. 65.

(f) 12 Ann. cap. 19. §. 1.

(g) 10 Ann. cap. 9. §. 66.

(b) 10 Ann. cap. 19. §. 21, 23, 56, 58,

63, 64, 91, 93.

(i) 10 Geo. II. cap. 27. §. 4.

(k) 19 Ann. cap. 19. §. 32, 33.

N^o 25.—Additional Duty on Sope, Paper, &c. Imported.

BY 12 Ann. Sess. 2. cap. 9. §. 1, 2, 7, 9. was granted from 2 Aug. 1714. To 2 Aug. 1746. 6 Geo. I. ——— 4. — 1. — thence continued ——— For ever.

By the aforesaid 12 Ann. this Branch was made a Fund for the Payment of an Annuity of l. 105,000 for 32 Years; and the annual Surplus was reserved for the Disposition of Parliament.

But by 6 Geo. I. cap. 4. §. 1. and 7 Geo. I. cap. 5. §. 7. was continued to the South-Sea Company, upon the Annuitants Subscription into their Capital Stock.

And by 2 Geo. II. cap. 3. §. 1, 2, 5. after the 24th of June, 1729. the Surplus was appropriated to the Bank of England for Payment of an Annuity of l. 50,000 purchased by them for the Sum of l. 1,250,000, being after the Rate of l. 4 per Cent. per Annum.

This Duty is, over and above all former Duties, Customs, Subsidies and Rates, to be paid by the Importer in ready Money without Discount upon the Entry, and before the landing of the following Goods imported.

		The Duty.
(a)	SOPE, the Pound Weight	0 0 1
(b)	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div> PAPER MILL-BOARDS PASTE-BOARDS SCALE-BOARDS </div> </div>	A Moiety or Half of the Duty N ^o 24.
(c)	LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED OR DYED after the Manufacture, or in the Thread or Yarn before the Manufacture, in any foreign Parts, (except <i>Buckrams, Lawns, Canvas, Barras, and Silesia Neckcloths,</i>) and which may be lawfully used here: For every 20 s. of the true and real Value or Worth to be sold at the Port of Importation, upon the Oath of the Importer, without any Abatement for this or any other Duty	0 3 0 or 15 per Cent.
(d)	STARCH, the Pound Weight	0 0 2
(e) To be raised, levied, ascertained, secured, collected, answered and paid by such Ways, Means and Methods, and under such Penalties and Forfeitures, and with the like Allowances and DRAWBACKS, and in such Manner and Form as the former Duties charged on the like Commodities, in the Branches N ^o 23, and 24.		

(d) 12 Ann. cap. 9. §. 1.
 (b) { 12 Ann. cap. 9. §. 2, 3.
 { 11 Geo. I. cap. 7. §. 4.
 (c) 12 Ann. cap. 9. §. 7.

(d) 12 Ann. cap. 9. §. 9.
 (e) { 12 Ann. cap. 9. §. 12, 14, 16.
 { 10 Geo. II. cap. 27. §. 4.

N^o 26.—New Duty on Coals exported.

BY 12 Ann. Sess. 1. cap. 9. §. 11. Was granted from 2 Aug. 1714. To 2 Aug. 1746. 6 Geo. I. ——— 4. ——— 1. Thence continued ——— For ever.

By the aforesaid Acts this Duty is appropriated to the same Uses and Purposes as the *Additional Duty on Sope, &c.* N^o 25.

(a) This Duty is, over and above the former Duties, to be paid on the Entry, and before the Shipping of *Coals outwards.*

		The Duty.
COALS shipped to be exported to Parts beyond the Seas, except to <i>Ireland, the Isle of Man, or the British Plantations</i> ; For every Chalders, Newcastle Mea- sure	In Foreign Bottoms	0 5 0
	In British Bottoms	0 3 0

(b) To be raised, levied, ascertained, secured, collected, answered and paid by such Ways, Means and Methods, and in such Manner and Form as the former Duties on Exportation.

(a) 12 Ann. cap. 9. §. 11.

(b) 12 Ann. cap. 9. §. 12, 14.

N^o 27.—New Duty on Sail-Cloth Imported.

BY 12 *Ann* cap. 16. §. 1. Granted from 21 *July*, 1713. For 7 Years } And from
 5 *Geo.* I.—25.—2. Further continued ————— For 7 Years } thence to
 10 ————— 17.—4. Further continued ————— For 7 Years } the End of
 8 *Geo.* II. 18.—1. Further continued till 25 *March* 1742. } next Session
 15 & 16 *Geo.* II. 35.—1. Further continued till 1 *June*, 1747. } of Parl.

(a) This Duty is appropriated to the Payment of a Reward or Recompence of two Pence for every Ell of *British*-made Sail-Cloth or Canvas fit for or made into Sails, exported by way of Merchandize.

(b) This Duty is, over and above all former Subsidies, Duties, Impositions and Payments, to be paid upon the Importation of the following Goods, *viz.*

FOREIGN MADE SAILS, and SAIL-CLOTH, or CANVAS usually } The Duty.
 enter'd as *Holland-Duck*, or *Vitry Canvas*, which shall be fit for }
 making of Sails for navigating Ships, and imported into Great- } 10 0 1
 Britain by way of Merchandize (except Canvas of the Product }
 and Manufacture of *Ireland*.) for every Ell ————— }

(c) To be raised, levied, collected, and recovered by such Ways, Means and Methods, and in such Manner and Form as any Subsidy for any other Goods imported.

Upon Exportation ————— NOT DRAWN BACK.

(a) { 12 *Ann.* cap. 16. §. 2.
 4 *Geo.* II. cap. 27. §. 4.

(b) 12 *Ann.* cap. 16. §. 1.
 (c) 12 *Ann.* cap. 16. §. 2.

N^o 28.—New Duty on Wrought Plate Imported.

BY 6 *Geo.* I. cap. 11. §. 4. Was granted from 1 *June*, 1720.—For ever.
 (a) And is made a yearly Fund of £. 13,000 : 0 : 0 appropriated for Payment of Annuities.

(b) This Duty is, over and above all former Customs, Subsidies and Duties, to be paid down by the Importer, in ready Money without Discount, upon the Entry, and before the Landing of

The Duty.

SILVER-PLATE imported, for every Ounce Troy ————— 0 0 6

(c) To be raised, levied, recovered and paid by such Rules, Ways and Methods, and in such Manner and Form, as the Duties on Gold and Silver Wire are raised, under Branch N^o 23.

(d) Upon due Exportation as directed for the Old Subsidy, &c. and also upon sufficient Security given before Shipping, that the same shall not be re-landed in Great-Britain, this Duty is to be WHOLLY DRAWN BACK OR REPAID.

(a) 6 *Geo.* I. cap. 11. §. 23, 24, 27.
 (b) 6 *Geo.* I. cap. 11. §. 4.

(c) 6 *Geo.* I. cap. 11. §. 5.
 (d) 6 *Geo.* I. cap. 11. §. 15.

N^o 29.—New Duty on Apples Imported.

BY 8 Geo. I. cap. 20. §. 46. Was granted from 25 March, 1722. For 3 Years. And from thence to the End of next Session of Parliament.

11 Geo. I. ——— 7. ——— 11. Further continued ——— For 7 Years.

10 Geo. II. ——— 27. ——— 1. revived and continued without Limitation.

By the aforesaid 8 Geo. I. cap. 20. §. 48. this Branch is appropriated towards making good the Supply granted to his Majesty for the Year 1722.

(a) This Duty is, over and above all former Customs, Subsidies and Duties, to be paid down by the Importers in ready Money without Discount, upon the Entry, and before the Landing of

The Duty.

APPLES imported, for every Bushel ——— 0 2 0

(b) To be raised, levied, recovered and paid by such Rules, Ways, Means and Methods, and in such Manner and Form as the former Duties on Apples imported.

Upon Exportation ——— NOT DRAWN BACK.

(a) 8 Geo. I. cap. 20. §. 46.

(b) 8 Geo. I. cap. 20. §. 47.

N^o 30.—New Duty on Cambricks Imported.

BY 15 and 16 Geo. II. cap. 29. §. 1. Was granted from 1 Aug. 1742. For 7 Years, and from thence to the End of the then next Session of Parliament.

(a) This Duty is appropriated to the Payment of a * Bounty on *British* and *Irish* Linens exported; and also (by Order of the Lords of the Treasury, or Commissioners of the Customs) to answer all Charges attending the Collection of this Duty, or Payment of the Bounty.

(b) If more Money arises by this Duty than shall answer the Bounty, &c. the same is (by Directions of the Lords of the Treasury) to be paid into the Exchequer towards the Sinking Fund.

(c) This Duty is over and above all former Subsidies, Duties, Impositions and Payments, to be paid upon the Importation of

The Duty.

Foreign Cambricks { the half Piece containing 6½ Ells ——— 0 1 5
the whole Piece containing 13 Ells ——— 0 2 10

(d) To be raised, collected, levied and recovered in such Manner and Form, and by such Ways, Means and Methods, and under such Penalties and Forfeitures as the Duties now payable upon foreign Cambricks.

(e) Upon Exportation this Duty is to be repaid in the same Manner as the present Duties on Cambricks are repaid; Oath being made by the Importer that such Cambricks were imported after 1 Aug. 1742, and that this Duty has been paid for the same, and NOT SINCE DRAWN BACK.

(a) 15 & 16 Geo. II. cap. 29. §. 2, 11.

(b) ——— §. 10.

(c) ——— §. 1.

(d) 15 & 16 Geo. II. cap. 29. §. 1.

(e) ——— §. 13.

* See the Bounty in chap. 3. §. 3.

N^o 31.—Excise on Salt Imported.

BY 5 & 6 W. and M. cap. 7. §. 3. was granted from 25 March 1694 to 17 May, 1697. and by 7 & 8 W. III. cap. 31. §. 2. continued for ever, viz. for every Gallon three Pence, which is for every Bushel ————— } 0 2 0

(a) Note, *This Duty of three Pence per Gallon was under the Management of the Commissioners of the Customs, from 25 December, 1730, to 25 March, 1732.*

By 9 & 10 W. III. cap. 44. §. 3. there was granted a further Duty of seven Pence per Gallon, from 24 December 1699, for ever; which by 3 Geo. II. cap. 20. was repealed, after 25 December, 1730. But by 5 Geo. II. cap. 6. §. 1. was revived from 25 March 1732 for three Years; by 7 Geo. II. cap. 6. §. 1. continued for seven Years; by 8 Geo. II. cap. 12. §. 1. continued for four Years; and by 14 Geo. II. cap. 22. §. 1. is further continued for seven Years; and is for every Bushel ————— } 0 4 8

The Bushel (formerly 8 Gallons) (b) now 84lb. Salt, pays in all ————— 0 6 8

(c) For the Payment of this Duty, the Importer may be allowed *six Months Time* from the Importation, upon his giving sufficient Security for the same to the Collector upon Entry, and before Landing; and if he pays it in ready Money, he must be allowed a Discount after the Rate of *l. 10 per Cent. per Annum*, which for the said six Months is *5 per Cent.*

(d) Or the Salt may, upon Landing, be weigh'd, cellared, and locked up in the Presence of an Officer, at the Importer's Charge, and under the Custody of the Officer and Importer; and the Importer may in the Presence of and by Warrant under the said Officer's Hand and Seal take away what Quantity he pleases, (not under a Wey or 40 Bushels at a time,) upon giving Security for Payment of the Duty within six Months after the Delivery, or upon Payment of the Duty in ready Money at the Delivery; in consideration whereof he must be allowed the aforesaid Discount for prompt Payment.

(e) But if the whole Quantity imported in any one Ship, does not amount to 40 Bushels, it may not be cellared, but the whole Duty must be paid down or secured.

(f) And if the Salt is designed for the curing of any Fish for Exportation, or Herrings for Home-consumption, it may be Landed, Weighed, and Warehoused under the Locks of the Officers and the Proprietor, so to remain during the several Intervals of each fishing Season, without Payment of this Duty; an Entry being made of the respective Quantities so lodged: But at the next fishing Season, when the Importer wants to take the said Salt away, he must make Oath to the Quantity, and that it is intended to be only so used, and give Security to account for the same.

- (a) 3 Geo. II. cap. 20.
 (b) 1 Ann. cap. 21. §. 6.
 { 5 & 6 W. and M. cap. 7. §. 4.
 (c) { 5 Ann. cap. 29. §. 2.
 { 3 Geo. II. cap. 20. §. 2.
 (d) { 5 Ann. cap. 8. Art. 8.
 { 5 Ann. cap. 29. §. 1.

- (e) 5 Ann. cap. 29. §. 3.
 { 5 Geo. I. cap. 18. §. 1.
 (f) { 8 Geo. I. cap. 4. §. 1, 3, 10.
 { 8 Geo. I. cap. 16. §. 1, 2, 3, 6.
 { 3 Geo. II. cap. 20. §. 10.
 { 8 Geo. II. cap. 12. §. 3.

(g) Upon due Exportation, this Duty is to be WHOLLY REPAID, OR THE SECURITY VACATED.

FISH or FLESH cured with Salt, that has paid or secured the Excise, for the Drawback see Chapter the third, Section the third.

For other Regulations, relating to the Importation and Exportation, see FISH and SALT in the *Index*.

By the 8th Article of the Union (b), there is a Duty payable in *Scotland* (only), and under the Management of the Commissioners of the Customs there, for so much *Scots* Salt as is used in curing Flesh exported from thence to foreign Parts, or to *England*; and likewise for Provisions used by Ships trading thence, either to foreign Parts, to *England*, or from Port to Port in *Scotland*, according to the Excise payable in *England*, 'till 1 May 1714, which is $l. 0 : 3 : 4$ per Bushel, but thenceforward after the Rate of $l. 0 : 2 : 4$ only, because from that time all *Scots* Salt becomes chargeable with $12 d.$ per Bushel.

(g) { 5. & 6 W. & M. cap. 7. §. 11.
2 & 3 Ann. cap. 14. §. 9.
12 Geo. I. cap. 14. §. 21.

(b) 5 Ann. cap. 8.

Nº 32.

E X C I S E

O N

LIQUORS Imported.

N^o 32. ———— Excise on

THIS Duty, both in *England* and *Scotland*, is under the Management of
of the Customs at the several Ports to levy it for them ; being payable

By 12 Car. II. cap. 23.	Was first granted from 25 Decemb. 1660—During the King's Life.	
By 1 Jac. II. ——— 1.	Continued during the King's Life, but repealed, and ———	
By 2 W. & M. Sess. 1. cap. 3.	Continued during their Majesties Lives, or the Survivor	
By 1 Ann. ——— 7.	From 9 March 1701, during the Queen's Life ———	
By 1 Geo. I. ——— 1.	From 1 August 1714, during the King's Life ———	
By 1 Geo. II. ——— 1.	From 11 June 1727, during the King's Life ———	
By 12 Car. II. ——— 24.	Was granted for ever ———	
By 2 W. & M. Sess. 2. ——— 9.	Was first granted from 24 Dec. 1690, to 25 Dec. 1695 ———	
By 7 & 8 W. III. ——— 30.	Continued fr. m. 25 March 1696 ——— to 25 March 1701 ———	
By 12 W. III. ——— 11.	Continued from thence ——— to 25 March 1706 ———	
By 3 & 4 Ann. ——— 4.	Continued from thence ——— to 24 June 1710 ———	
By 5 Ann. ——— 9.	Continued from thence ——— to 24 June 1806 ———	
By 1 Geo. I. ——— 12.	Continued from thence for ever ———	
By 3 Geo. I. ——— 8.		
By 4 & 5 W. & M. ——— 3.	Was first granted from 25 Jan. 1692, to 25 Jan. 1791 ———	
By 6 Ann. ——— 5.	Continued from thence ——— to 25 Jan. 1806 ———	
By 1 Geo. I. ——— 12.	Continued from thence for ever ———	
By 3 Geo. I. ——— 8.		
By 5 & 6 W. & M. ——— 7.	Was first granted from 17 May 1697, to 17 May 1713 ———	
By 4 Ann. ——— 6.	Continued from thence ——— to 17 May 1808 ———	
By 1 Geo. I. ——— 12.	Continued from thence forever ———	
By 3 Geo. I. ——— 8.		
By 5 & 6 W. & M. ——— 20.	Was granted from 17 May 1697, without Limitation ———	
By 1 Ann. Sess. 2. cap. 3.	Was first granted, and has since been continued by the Malt Act yearly from 24 June ———	
	Total Excise on Rum or Spirits of the <i>British</i> Plantations in <i>America</i> ———	
By 6 Geo. II. cap. 17. ———	Was granted from 24 June 1733, without Limitation, on Brandy, Spirits, or Aqua Vitæ (except Rum or Spirits of the <i>British</i> Plantations in <i>America</i>) ———	
	Total Excise, (except on Rum or Spirits of the <i>British</i> Plantations in <i>America</i>) ———	

Note, This Duty was extended to Scotland by the Act of Union, 5 Ann. cap. 8. Art. 7.

To be paid by the Importer in ready Money, without Discount, upon Entry before Landing,
15 Geo. II. cap. 25. Rum or Spirits of the *British* Sugar Plantations may be warehoused for

Not to be landed, before due Entry be made with the Collector of Excise at the Port of
Landing signed by the said Collector, or without the Presence of an Excise Officer, upon
Before the Landing of any Liquors from *Guernsey*, *Jersey*, &c. Oath must be made by the
the said Islands, and not made from or mixed with any foreign Liquors, or Materials,
For other Regulations, vide

Upon Exportation ————

Liquors Imported.

the Commissioners of the Excise respectively, who generally empower the Collectors on the following Liquors; *viz.*

From Foreign Parts.					From Guernsey, Jersey, Sark, or Alderney.				
ALE or BEER.	BRANDY, AQUA VITÆ, SPIRITS or STRONG WAT.		MUM.	CYDER, or PERRY.	BRANDY, AQUA VITÆ, STRONG WAT. or SPIRIT.	VINEGAR.	CYDER, or PERRY.	BEER, ALE and MUM.	ALL OTHER EXCISABLE LIQUORS.
	Single.	Double or above Proof.							
The Barr.	The Gall.	The Gall.	The Barr.	The Ton.	The Gall.	The Barr.	The Hhd.	The Barr.	
0 3 0	0 0 4	0 0 4	0 3 0	0 5 0					
0 3 0	0 0 4	0 0 4	0 3 0	0 5 0					
					0 8 0	0 8 9	0 10 2		The same Duties as paid in the Kingdom
0 3 0	0 0 6	0 1 0	0 3 0	0 4 0					
0 3 0	0 2 0	0 4 0	0 3 0	0 4 0				0 3 0	
0 3 0	0 0 6	0 1 0	0 3 0	0 4 0				0 3 0	
			0 10 0						
	0 3 8	0 6 8							
	0 1 0	0 2 0							
0 15 0	0 4 8	0 3 8	0 5 0	0 12 10 0	0 8 0	0 8 9	0 10 8	0 6 0	

12 Car. II. cap. 23, & 24. and the other Acts which granted the several Duties. But by Statute before Payment of the Excise — For the Regulations, see *Run in the Indes*.

Importation, or before the Excise be fully satisfied and paid, and a Warrant for the Landing or Defeatment of the Value, 15 Car. II. cap. 2. and 2 W. and M. cap. 9.

over, before the Collector of the Customs, that they are of the Growth and Manufacture of

and M. cap. 9.

and Brandy in the Indes.

NOT DRAWN BACK.

Nº

N^o 33.—Inland Duty on Coffee, Tea, and Chocolate.

BY 10 Geo. I. cap. 10. §. 1, 3. was granted after 24 June, 1724. in lieu of the new Duties before comprehended under the Branches N^o 11, 12, 23. hereby repealed.

(a) COFFEE and TEA, having upon Entry at the Custom-House, and Payment of the Customs at Importation, been put into Warehouses at the Importer's Charge, and approved of by the Commissioners of the Customs; must upon Delivery thence, with Intent to be consumed in *Great-Britain*, pay the following Duty, viz.

	The Duty.
(b) COFFEE { of the <i>British</i> Plantations in <i>America</i> , the Pound } 0 1 6	
Avoirdupoise Weight—	
{ of other Places, the like Pound—	0 2 0
(c) TEA, the like Pound—	0 4 0

(d) To be paid down in ready Money by the Proprietor, at the next Office for that Division, for so much as he intends to take out of the Warehouse for Home-consumption; the Warehouse-Keeper (upon producing a Warrant from the Collector, testifying the Receipt of the Duty,) to deliver the Goods with a Permit signed by himself, and a proper Officer attending the Warehouse, to prevent Seizure.

(e) But if intended for Exportation, may be delivered upon sufficient Security given to the Commissioners of the Customs accordingly.

(f) CHOCOLATE, made or sold in *Great-Britain*, the Pound } 0 1 6
Avoirdupoise Weight—

(g) To be paid by the Maker, if within the Bills of Mortality, within one Week, and in any other Part of *Great-Britain* within six Weeks after Entry.

(h) To be under the Management of such Commissioners as his Majesty or the Treasury shall appoint; who are to have and exercise the like Jurisdiction as the Commissioners of Excise on Liquors: and their Judgments to be final.

(i) This Duty to be levied by the Powers, and under the Penalties of the Laws of Excise on Liquors; and all Penalties to be sued for and recovered by the same Ways and Means.

(k) One Moiety of the Duty on Coffee and Tea, and all the Duty on Chocolate, to be appropriated to the same Uses as the former Duties on Coffee, Tea, Chocolate, Cocoa-Nuts, and Cocoa-Paste, continued and made perpetual by the 7 Ann. cap. 7. and comprehended under the Branches N^o 11, 12.

(l) The other Moiety on Coffee and Tea, to be appropriated to the same Uses as the Duty on Coffee and Tea, continued and made perpetual by the 3 Geo. I. cap. 7. and comprehended under the Branch N^o 23.

For the particular Regulations, see the respective Goods in the Index.

- (a) { 10 Ann. cap. 26. §. 34, 38, 39.
10 Geo. I. cap. 10. §. 26.
(b) { 10 Geo. I. cap. 10. §. 4.
5 Geo. II. cap. 24. §. 1.
(c) 10 Geo. I. cap. 10. §. 5.
(d) 10 Geo. I. cap. 10. §. 26.
(e) { 10 Ann. cap. 26. §. 34.
10 Geo. I. cap. 10. §. 26, 30.

- (f) 10 Geo. I. cap. 10. §. 6.
(g) 10 Geo. I. cap. 10. §. 18.
(h) 10 Geo. I. cap. 10. §. 7, 42.
(i) 10 Geo. I. cap. 10. §. 8, 41, 45.
(k) 10 Geo. I. cap. 10. §. 46.
(l) 10 Geo. I. cap. 10. §. 46.

N^o 34.—Unrated Goods Imported, Under-valued.

(a) **GOODS** paying Duties *ad Valorem*, having after Examination, and upon Demand made by the Customer, Collector and Comptroller, been delivered up for the Use and Benefit of the Crown, and the Value sworn or affirmed to, paid to the Importer, together with the Duties by him paid, and an Addition of 1.10 per Cent. and the said Goods having been fairly and publicly sold to the best Advantage; the Neat Produce or Overplus (if any) after a Deduction of all Disbursements, must be paid into his Majesty's Exchequer towards the Sinking-Fund, by the Title of this Branch.

(a) { 4th additional Rate at the End of Chapter the second,
11 Geo. I. cap. 7. §. 8.

The foregoing Duties are such as are at present payable to his Majesty upon Goods and Merchandizes imported, exported and brought Coastwise: But there being two other Duties, (which originally were also payable to the Crown, though now they are by particular Grants become a private Right,) the Nature whereof is proper to be known by the Officers of the Customs, in regard the Wines liable thereto, are exempted from Payment of Part of the Customs, &c. I thought it proper to give a short Account of the said Duties.

N^o 35.—Prisage and Butlerage.

THESE Duties were originally the only Custom that was payable upon the Importation of Wines, and were taken and received by virtue of the Regal Prerogative, for the proper Use of the Crown: But for many Years past there having been granted by Parliament, Subsidies, or Aids to the Kings of England, and those Duties not repealed but (a) confirm'd; they have been pleased to grant the same away to some Nobleman, who by Virtue of such Grant or Patent is to enjoy the full Benefit and Advantage thereof, and may cause the same to be levied and collected in the same Manner as the Kings themselves might and were formerly wont to do.

(b) **PRISAGE** is a certain Taking or Purveyance of Wines to the King's Use, out of every Ship bringing in Wines belonging to the Natives of England, except the Merchants of London, the Cinque Ports, Southampton and Chester, which are exempted by particular Charters: To be taken upon the breaking of Bulk, or unloading any Part of the Ship's Cargo, according to the whole Quantity on board, though there be not more than one Ton landed.

This Duty is either *Single* or *Double*.

SINGLE PRISAGE is one Ton, and is due in Kind, when the Quantity imported amounts to or exceeds ten Tons, but is under twenty Tons: For if under ten Tons, there is not any Prisage due.

DOUBLE PRISAGE is two Tons, and is due in Kind, when the Quantity imported amounts to, or exceeds twenty Tons, which is the most due out of any

(a) { 12 Car. II. cap. 4. §. 16.
12th and 27th Rules of Book of Rates.

(b) { 40 Hen. III.
28 Ed. I.
6 Ed. III.
20 Ric. II.

one Ship: One Ton to be taken before, and the other behind the Mast, at the Pleasure of the King's Butler or Prisage-Master; who may taste the whole Cargo, and chuse the best Wines, and fill up the Vessels, or chuse those that are the fullest, and take them away, allowing only (c) 20 s. per Ton for Freight: Or if the Owners had rather, he may compound with them for the whole Quantity, at a certain Price, as is the Practice in *London*, &c.

But as there is a Difference in favour of the Prisage-Master, between the Customs and other Duties due to the Crown, which are to be paid by him and the Merchant; the Officer of the Customs must carefully observe, that there be always a sufficient Quantity imported, to allow the said Prisage.

BUTLERAGE is a Duty of 2 s. for every Ton of Wines imported by Merchants Strangers; being a Composition (in lieu of the Duty of Prisage payable in Kind by *English* only,) in consideration of the Liberties and Freedoms granted to them by King *John*, and King *Edward* the First, by a Charter called (d) *Charta Mercatoria*.

(c) 28 Ed. I. cap. 2.

(d) { 31 Ed. I. cap. 1, & 2.
27 Ed. III. cap. 26.

CHAPTER the Second.

CONTAINING

The Book of the Rates of Merchandize Inwards and Outwards, as rated and agreed on by the Commons House of Parliament, for Payment of the Old Subsidy granted by the Act of Tonnage and Poundage made 12 Car. II. cap. 4. and subscribed with the Hand of Sir Harbottle Grimstone Baronet, Speaker of the House of Commons: And also referred to by the several subsequent Acts which granted the other Subsidies and Impositions, &c. for the Payment of the same.

LIKEWISE

An Additional Book of the Rates of Goods and Merchandizes usually imported, and not particularly rated in the aforesaid Book of Rates, as rated by an Act made 11 Geo. I. cap. 7. and signed by the Right Honourable Spencer Compton Esq; Speaker of the Honourable House of Commons: Being instead of the Values upon the Oath of the Importers, for Payment of the several Subsidies and other Duties: And the Rates of such Goods as are particularly rated by any other Acts; the which are quoted under the particular Species of Goods to which they relate.

TOGETHER WITH

The Rules, Orders, Directions, Allowances and Regulations annexed to the aforesaid Books.

To which is added,

The neat total Amount of the several particular Duties payable from those Rates, on each Species of Goods therein Rated, as also on such as are not therein Rated, but pay Duties ad Valorem; with The neat total Amount of the several Duties to be repaid or drawn back upon Exportation of the Goods to foreign Parts in Time, and The neat Duties to be paid upon Goods brought Coastwise, and to be drawn back, if afterwards exported to foreign Parts.

HAVING in the former Chapter fully treated of each distinct Branch of the Revenue of Customs, the greatest part whereof had Reference to the Rates of the respective Goods on which they are payable: I have in this Chapter given the several Rates or Values of Goods and Merchandizes, as prescribed by several Acts of Parliament; with the Addition of every thing that I apprehended would be proper to be observed thereon, either for the Information of the Officers of the Customs, or the Merchants: For the better understanding whereof be pleased to observe,

1. That all Goods and Merchandizes are inserted under their proper initial Letters, unless such as are only one particular Species of many others of the like Nature, for which there are general Heads erected, under the initial Letter of

such Head, as in the Cases of *Corn, Drugs, Furs, Grocery Wares, Linen, Wood, &c*; so that when any particular Sorts of those Goods are wanted, they must be sought under their proper Head, and not under their particular initial Letter.

2. That though several of the Goods expressly *Rated* are *prohibited to be imported*; yet as they were rated, I have charged the Duties that they would have been liable to, in case there were not any such Prohibition: But as a Caution against a general Mistake, *That all Goods rated, and thereby charged with a Duty, may by Virtue of such Rates be lawfully imported, notwithstanding they were before particularly and expressly prohibited*; I have under each Article or general Head of Goods prohibited, noted such Prohibition, referring to the Index, for the particular Circumstances, &c.

3. That as several Sorts of Goods that are not *Rated*, are also *prohibited*; I have likewise inserted them under their proper Letters or Heads, amongst those that are rated, with a like Reference to the Index.

4. That all Regulations relating to any particular Species of Goods are either inserted under such Goods, or refer'd to in the Index: But that, as for what relates to the Trade from particular Places, as *Turkey, Russia, the British Plantations, &c.* or to other general Regulations for the Importation of Goods, I must refer to the Index, particularly to the Heads of *Goods, Plantations, Deal-Boards, &c.*

5. That the several Species of Goods which have the rest of the Line or Lines

Likewise printed in Roman Letters, and whose Rates are inserted

Printed in Italick Letters

In the first Column of Rates—Were so rated by the Act of Tonnage and Poundage passed 12 Car. II. cap. 4. Annoq; 1660; unless where they have been since altered; in which Case, the Act that made such Alteration is always quoted.

In the second Column of Rates—Were so rated by an Act passed 11 Geo. I. cap. 7. Annoq; 1724; being instead of the Values of those Goods which before were to be ascertained upon the Oath of the Importers: But not to extend to such of the said Goods as are of the Growth, Product or Manufacture of the *East-Indies* or *China*.

And whose Rates are inserted in *the first Column of Rates*, were so rated or otherwise alter'd by particular Acts, the which are always quoted.

And not at all rated, but yet charged with Duties, are such as pay either all or part of the said Duties, according to their Values upon the Oath, &c. of the Importers.

And not at all there rated or charged with Duties, are such as are rated under some other Letters or general Heads, to which there is always Reference.

Note, *The Goods rated by 12 Car. II. and those rated by 11 Geo. I. being in many Cases under different Regulations with respect to the Duties to which they are liable; I was obliged for Distinction sake to erect two Columns of Rates.*

6. That the third and fourth Columns contain, *The total Amount of the next Duties to be paid on the Importation of all Goods and Merchandizes, as well by British as by Strangers, or Aliens; as computed from the aforesaid Rates, Values, &c. to the utmost Exactness.*

7. That the fifth Column contains, *The total Amount of the Next Duties, to be repaid or drawn back upon Exportation of the said Goods within three Years, (the Time limited by Law;) whether they were imported by British, or by Strangers.*

8. That in the aforesaid third, fourth and fifth Columns, the Duties of all Goods except *Tobacco*, are computed as if they were *all paid down at Entry in ready Money*, notwithstanding some of them may be *secured by Bond*: But as the Discounts for prompt Payment are very large, the said Duties are very seldom bonded; and to have inserted them to each Species of Goods, would have required three more distinct Columns; I can therefore only advise, that where the Merchant chuses to give Bond, he would purposely compute the Duties; for which the *References* mentioned in the next Paragraph will be his Guide. And that the said Duties consist of Pounds, Shillings, Pence, twentieth parts of a Penny, and fractional Parts of those twentieths; for though even a Farthing would be exact enough for *One* of any Species of Goods, yet where the Duties of a large Quantity are required, if the greatest Exactness for *One* is not observed, the Difference may sometimes be pretty considerable: The Inconvenience whereof I experienced in my former Edition, where I omitted any part of a Penny less than one twentieth.

9. That the sixth and last Column contains *References to the several particular Branches* which compose the aforesaid *total neat Duties, to be paid and repaid*; the Use whereof you will find fully exemplified and explained by a Table, placed after the Duties on *Goods brought Coastwise*; towards the latter End of this Chapter: Being chiefly design'd for the Use of the Officers, to direct them in the Computation of the particular Branches, to which each Species of Goods are liable.

10. That tho' the aforesaid neat Duties were more particularly designed for the Use of the Merchants, who need not trouble themselves about the several Branches which compose the total Duties: Yet it will be found extremely serviceable to the Officers of the Customs in chequing their Operations of the several respective Branches, by likewise computing the total Duty; which if right, will be found to agree with the Total of the several Branches.

11. That the Method observed in relation to the Goods and Duties Inwards, is also pursued in treating of *Goods exported, and brought Coastwise*.

12. That besides the several Duties before-mentioned payable to his Majesty, there are likewise payable to the City of London, the Duties of *Scavage, Package, &c.* for all Goods imported into, or exported out of the said City by Strangers or Denizens, as also for certain enumerated Goods imported by *British* in foreign Ships: For the Tables of which Duties I must refer to Chapter the fourth.

THE

RATES of MERCHANDIZE Inwards,

As Settled by the

12 Car. II. cap. 4. §. 2, 7. the 11 Geo. I. cap. 7. §. 2.

AND OTHER

ACTS of PARLIAMENT, for the Payment of the Subsidy, &c. of POUNDAGE :

WITH

The Total Amount of the several particular Neat DUTIES TO BE PAID on each
Species of Goods so rated.

AS ALSO

On such as are not Rated, but pay Duties *ad Valorem* ; and the Total Amount of the said Duties to be REPAID
or DRAWN BACK upon Exportation to foreign Parts, in Time.

Invest:

A	Diets for Coopers	{ the Dozen And besides for every Hundred weight of Iron, containing 112 lb.
Aggets		{ small as a Bean, the 100 Dozen large, the Piece
Ale, <i>vide Berr.</i>		
Almonds, <i>vide in Grocery.</i>		
Almonds Bitter, <i>vide in Drugs.</i>		
Alphabets, the Set, containing twenty-four		
Alpisi, or Canary-Seed, the Hundred weight containing 112 lb.		
		{ the Hundred Weight containing 112 lb. (for Dyers Use, as by 3 & 4 Ann. cap. 4)
Alum		{ <i>vide in Drugs.</i> the Pound
Amber		{ the Mast containing 2 $\frac{1}{2}$ Pounds Beads, the Pound
		{ Oil, <i>vide in Drugs.</i>
Anchor Stocks, <i>vide in Wood.</i>		
Anchovies, the little Barrel, (containing 16 lb. of Fish, as by 4 & 5 W. and M. cap. 5.)		{ or Creepers of Latten, the Pound
		{ the Pair
Andirons		{ of Iron And besides for every Hundred Weight of Iron containing 112 lb.
		{ But prohibited to be imported, as per Index.
Andlers, or Males, the Pound		

Repaid on Exportation, in Time, by any Person.		Reference to the particular Branches.	
l.	s. d.	l.	s. d.
0	1 5	0	1 5
c	4 8	c	4 8
c	1 7	c	1 7
c	0 4	c	0 4
0	7 2	0	7 2
c	8 10	c	8 10
0	3 3	0	3 3
0	9 7	0	9 7
0	1 9	0	1 9
0	3 0	0	3 0
0	2 18	0	2 18
0	1 19	0	1 19
c	1 2	c	1 2
c	4 8	c	4 8
0	0 4	0	0 4

A

2. International Women's Day 1914

Inwards.

But by 8 Geo. I. Chapter the 15. §. 10. if regularly imported, entered and landed, white and red, or Powder, the Hm containing 112 lb. (for Dyer's Use, as by 3 Geo. I. cap. 15. §. 10. if regularly landed. Free.

Armour old, the Hundred Weight contains Arrows, may not be imported without Licence.

For the Duty, vide Spirits. For the Regulations, vide Air Index.

Arrows for Trunks, the Groce containing Potashes, the { in British S Barrel cont. { in Ships not 200 lb. wt. { Brit. or Ir

But may not be imported or Germany; nor in a.

Irish Ships, or Ships of, said Potashes are the P boards and Goods from

Pearl-shells of the Product imported from thence, ashes, 10 & 11 W. III

Weed ashes { the Hundred And besides

Wood or Sope-ashes, the

Referred to the particular Branches.

A

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A

B 25

A

B 3

A

B 5

C 5

Aut.

A-

[74]

R

Page

1 1 1

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RR R

Imports:

of of	of of	of of	of of	of of
But by the 2 ^d Rule of the Book of Rates, all Timber in Balks of 8 Inches square or upwards, are to pay according to the Measure of Timber, for e- very Load containing 50 Feet square	middle, the Hundred contain- ing 120	small, the Hundred contain- ing 120	But Balks and all other Timber or H in any other than British or Irish	

B

[77]

B

BRITISH

Inwards.

Barbers Aprons, or Checks { the Piece not above 10 Yards —
*And besides for every 20s. of the
 real Value upon Oath* —

Barilla, or Saphora, to { the Barrel, containing 200 lb. Weigl
 make Glass, — *And besides for every Hund. Weight
 containing 112 lb.* —

Bark of Oak, the Hundred Weight, containing 112 lb. —

Barley. *Vide Corn.*

Barley hull'd. *Vide in Drugs.*

Barlings, the Hun- { of Africa, Asia, or Ireland —
 dred cont. 20 { of the British Plantations in America — *Fre
 as per Wood in the Index.*

{ *in British Ships* —
in Ships not belonging
 of all other Places { to Great Brit. or Ire-
 land, or foreign built —
*But for their Importation, are under the san
 Restrictions as Balcks.*

Barmillions. *Vide Fusians.*

Basket Rods, the Bundle. —

Baskets, wvat. Hand-baskets, or Sports, the Dozen —

Basons of Latnen, the Pound —

But Basons counterfeit, or made of Tin or Pewter, are pro-
 hibited to be imported, as per Index.

DUTIES TO BE

Paid on Importation.				Repaid on Exportation in Firms, by any Persons.				to the particular Branches.
By Brugh.		By Strangers.						
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
0 2 6	0 2 8	0 2 8	0 2 8	0 2 8	0 2 8	0 2 8	0 2 8	C 73 }
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	E 23 }
0 2 10	0 3 1	0 3 1	0 3 1	0 3 1	0 3 1	0 3 1	0 3 1	A }
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	D 4 }
0 1 10	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	C 73 }
0 4 9	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	A }
0 7 10	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	B 49 }
0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3	
0 11 8	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	A }
0 5 14	0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	C 13 }
0 3 0	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	

Ref.

T H E

R A T E S of M E R C H A N D I Z E I n w a r d s,

As Settled by the

12 Car. II. cap. 4. §. 2, 7. the 11 Geo. I. cap. 7. §. 2.

A N D O T H E R

ACTS of PARLIAMENT, for the Payment of the Subsidy, &c. of POUNDAGE :

W I T H

The Total Amount of the several particular Neat D U T I E S T O B E P A I D on each
Species of Goods so rated.

A S A L S O

On such as are not Rated, but pay Duties *ad Valorem*; and the Total Amount of the said Duties to be R E P A I D
OR D R A W N B A C K upon Exportation to foreign Parts, in Time.

A

[72]

A

184

184

184

Inwards.

But by 8 Geo. I. Chapter the 15. §. 10. Arehelie (if regularly imported, enter'd and landed. Fre Argol, white and red, or Powder, the Hundred Weighting 112 lb. For Dyer's Use, as by 3 & 4 Ann. c But by 8 Geo. I. cap. 15. §. 10. if regularly imported and landed. Free.

Armour old, the Hundred Weight containing 112 lb. Arms, may not be imported without Licences as per Ind

Arms ——— { For the Duty, vide Spirits.
For the Regulations, vide Arms, Bra Index.

Arrows for Trunks, the Groce containing 12 Dozen Potashes, the { in British Ships —

Barrel cont. { in Ships not belonging
200 lb. wt. { Brit. or Ireland, or Fo.

But may not be imported from the
or Germany: nor in any other the
Irish Ships, or Ships of the Country
said Potashes are the Product, &c.
boards and Goods Inwards, Art. 6.

Pearl-shells of the Product of Germ
imported from thence, paying Du
ashes, 10 & 11 W. III. cap. 21.

Weed ashes { the Hundred Weight
And besides, for every
Wood or Sops-ashes, the Last cont.

Ashes —

Referred
to the per-
ticular
Branches.

A

[73]

A

B 25

A

B 3

A

B 5

C 5

Aul.

A

[24]

B

25

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2

3

4

1 2 3

4

5 6

7

B

[75]

B

Baths

B

[76]

B

1

1. The number of the book is 1000

3

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B

12/1/1917

Imports.

Barbers Aprons, or Checks { the Piece not above 10 Yards —
And besides for every 20s. of the
real Value upon Oath —

Barilla, or Saffron, to { the Barrel, containing 200 lbs. Weight
make Glass, — { And besides for every Hund. Weight
containing 112 lbs. —

Bark of Oak, the Hundred Weight, containing 112 lbs. —

Barley. *Vide* Corn.

Barley hull'd. *Vide* in Drugs.

{ of Africa, Asia, or Ireland —
of the British Plantations in America — *En*
as per Wood in the Index.

Barlings, the Hun- { in British Ships —
dred cont. 120 { in Ships not belonging
to Great Brit. or Ire-
land, or foreign built —
But for their Importation, are under the same
Restrictions as Balcks.

Barmillians. *Vide* Fustians.

Basket Rods, the Bundle. —

Baskets, woad. Hand-baskets, or Sports, the Dozen —

Basons of Latten, the Pound —

But Basons counterfait, or made of Tin or Pewter, are per-
mitted to be imported, as per Index.

DUTIES TO BE				Repaid on Exportation in Time, by any Person.		Reference to the particular Branches.
Paid on Importation.		By Strangers.		L. s. d.		
By British.	By Strangers.	L. s. d.	By Strangers.	L. s. d.	By Strangers.	
1. 10	1. 10	1. 10	1. 10	1. 10	1. 10	C 73
2. 10	2. 10	2. 10	2. 10	2. 10	2. 10	B 23
3. 10	3. 10	3. 10	3. 10	3. 10	3. 10	A 7
4. 10	4. 10	4. 10	4. 10	4. 10	4. 10	D 4
5. 10	5. 10	5. 10	5. 10	5. 10	5. 10	C 73
6. 10	6. 10	6. 10	6. 10	6. 10	6. 10	A
7. 10	7. 10	7. 10	7. 10	7. 10	7. 10	B 49
8. 10	8. 10	8. 10	8. 10	8. 10	8. 10	A
9. 10	9. 10	9. 10	9. 10	9. 10	9. 10	C 13
10. 10	10. 10	10. 10	10. 10	10. 10	10. 10	
11. 10	11. 10	11. 10	11. 10	11. 10	11. 10	
12. 10	12. 10	12. 10	12. 10	12. 10	12. 10	
13. 10	13. 10	13. 10	13. 10	13. 10	13. 10	
14. 10	14. 10	14. 10	14. 10	14. 10	14. 10	
15. 10	15. 10	15. 10	15. 10	15. 10	15. 10	
16. 10	16. 10	16. 10	16. 10	16. 10	16. 10	
17. 10	17. 10	17. 10	17. 10	17. 10	17. 10	
18. 10	18. 10	18. 10	18. 10	18. 10	18. 10	
19. 10	19. 10	19. 10	19. 10	19. 10	19. 10	
20. 10	20. 10	20. 10	20. 10	20. 10	20. 10	

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Bells, vocat.

Bells

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Inwards

4 Ann. cap. 4. } for
 Oakb ———
 : containing 112 lb. —

Singing
 Birds of all other sorts, not rated in the first Co-
 lumn of the Book of Rates, the Dozen —
Vide Pheasants, Quails.

Bisset. *Vide Brand.*

The Dozen —
 And besides for every Hundred Weight of Iron
 containing 112 lb. —

Not prohibited to be imported at per Index.

Blacking; dr Lamp Black, the Hundred Weight containing 112 lb
 Blackets, the Dozen —

The Mantle —
 And besides, if of the Ma-
 nufacture of France —
 The Mantle —
 And besides if of the Ma-
 nufacture of France —

Paris Mantles, co-
 loured —
 Paris Mantles, or o-
 thers, uncoloured —

Bladder. *Vide Oil.*

Barrel-boards,
 the Hundred —
 contain. 120 —

of Africa, Asia, or Ireland —
 in British Ships —
 in Ships not belonging to
 Great Britain or Ire-
 land, or foreign built —

Repaid on Exportation, in Time, by any Persons.		References to this particular Branch.	
L.	d.	vd	
c	5	119	B 36
$\frac{1}{2}$	c	2	9 $\frac{1}{2}$ C 73
$\frac{1}{6}$	c	1	5 17 $\frac{1}{2}$ } C 73
$\frac{3}{4}$	c	111	17
c	2	4	10 A }
c	4	8	5 D 25 }
c	4	6	— C 9
c	0	13	$\frac{1}{2}$ C 73
c	3	2	— A }
c	6	3	— Fb 36 }
c	2	4	10 A }
c	4	8	5 Fb 36 }
c	0	7	2 $\frac{1}{2}$ A }
c	1	0	15 } B 49
c	1	0	15

Inwards:

Boards of Beach. *Vide Wood.*
 Clap - Boards, of Africa, Asia, or Ireland
 the Hundred, { in Briti
 contain. 120 in Ships
 Boards. Great land,
 Pipe - Boards, of Africa, Asia or Ireland
 or Pipe-Holt, { in Briti
 the Hundred, in Ships
 contain. 120 Great land,
 Boards. of all other Places
 White Boards of Africa, Asia, or Ireland
 for Shoema- { in Briti
 kers, the Board in Ships
 of all other Places Great land,
 But if any of the aforesaid Boards are
 the British Plantations in America,
 per Wood in the Index.
 And for their Importation from other I
 the same Regulations as Balke; which
 passe - Boards The Thousand
 for Books, or And besides, for every Ha
 Mill-Boards containing 112 lb.

Boards, great.

DUTIES TO BE

References
to the par-
ticular
Branches.

DUTIES TO BE

Paid on Importation.

Repaid on Expor-
tation, in Time,
by any Person.

By British		By Strangers.			
l. s. d.	sh	l. s. d.	sh	l. s. d.	sh
0 2 1 13		0 2 3 18		0 1 9 7 1/2	
0 3 6 10 1/2		0 3 8 15 1/2		0 3 2 5	
0 3 8 15 1/2		0 3 8 15 1/2		0 3 2 5	
0 2 10 4		0 3 1 4		0 2 4 10	
0 4 8 14		0 4 11 14		0 4 3	
0 4 11 14		0 4 11 14		0 4 3	
0 1 14 1/2		0 1 17 1/2		0 1 8 1/2	
0 2 16 7/8		0 2 19 7/8		0 2 11	
0 2 19 7/8		0 2 19 7/8		0 2 11	
0 1 10 16		0 2 0 16		0 1 7	
0 7 6		0 7 6		0 7 6	

A } B 49

A } B 49

A } B 49

A } B 49

Bookings

B
H

[84]

B

1800

period, or per Index.

Referent
to the par-
ticular
Branches.

A 13 }
B 13 }
C 13 }

A 73 }
B 73 }
C 73 }

A 13 }
B 13 }
C 13 }

A 13 }
B 13 }
C 13 }

A 13 }
B 13 }
C 13 }

A 13 }
B 13 }
C 13 }

Boxes

Boats,

Boffes

Bridl

Breast

Breast

Bottle

Botton

Boulé

Bowle

Bowls

Bow-

the Hi

ront t

Stave

origiens as Balks, which see

every
u. p. 2.
ular
achen.

B.

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B.

B.

Inwards.

Inwards.

RATES.
By 12. By 11.
Der. II. Gen. I.
cap. 7.

DUTIES TO BE
Paid on Importation.

By any other Branches.

Buggassins, or Callico-Buckrams, the half Piece.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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Imports

[92]

Inwards

Cant-Spurs, the Hundred containing six Score—	of Africa, Asia or Ireland— of the British Plantations in America, free, as per Wood in the Index. of all other in British Ships— in Ships not belonging to Great Places— Brit. or Irel. or Foreign built— But for their Importation, are under the same Regulations as Barks; which see.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. 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d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
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Carpets

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Chains

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Inwards,

Chisels for Joiners, { the Dozen — And besides for every Hundred Weight Iron, cont. 112 lb. —	
Chocolate, prohibited to be imported, as per Indent.	
Cinnamon, vide in Grocery.	
Cisterns of Latten, the Pound —	
Citron Water, vide Spirits.	
Citerns, the Dozen —	
the small Hundred cont. six Score Boards { of Africa, Asia, or Ireland — in British Ships — of all other in Ships not belonging Places — Great-Britain or Ireland, Foreign built —	
the Ring cont. two small Hundred — { of Africa, Asia, or Ireland — in British Ships — of all other in Ships not belonging Places — Great-Britain or Ireland, Foreign built —	
the great Hundred cont. 24 small Hundred — { of Africa, Asia, or Ireland — in British Ships — of all other in Ships not belonging Places — Great-Britain or Ireland, Foreign built —	
of the Brit. Plantat. in America, free, as per Wood in the L But for their Importation; are under the same Restriction Balks, which see.	

Clapboard, or Claphole,

Repaid on Expor- tation, in Time, by any Person.		to the par- ticular Branches.		Reference
L.	A. d.	10		
0	5	14	A	{
0	8	5	D 25	
0	2	13	C 13	{
0	7	110	A	
0	1	9	7 1	{
0	3	2	5	
0	3	2	5	{
0	6	15	A	
0	6	4	10	{
0	6	4	10	
2	2	9	A	{
3	16	6	B 49	
3	16	6		

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Clarke

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Inwards.

RATES.				DUTIES TO BE				References to the par- ticular Branches
By 12	By 11	By 10	By 9	Paid on Importation.				
Car. II.	Car. I.	Car. I.	Car. I.	Paid on Exportation, in Time, by any Persons.				
cap. 4, 5, 6, 7.	cap. 4, 5, 6, 7.	cap. 4, 5, 6, 7.	cap. 4, 5, 6, 7.	By British.	By Strangers.	By British.	By Strangers.	

Duty
set.
Ex-
ree.
the

Cocoa-Nuts, the Hundred
Weight cont. 112 lb. as by
10 Geo. I. cap. 10. §. 48.

On Export-
tion, if
of the French Plantations
of any other Place
vide Branch No 33. and Cocoa-Nuts
in the Index.

Cocoa-Paste, prohibited to be imported per Index.

if of the
British
Plant. in
America
if of other
Places
But if designed for Exportation, suffi-
cient to be given accord-
ing to be allowed

Coffee, the Hundred Wt.
cont. 112 lb. as by 10 Geo. I.
cap. 10. §. 48. and §
Geo. II. cap. 24. §. 1.

{ in the original
not under 400 lb.
the Plantations.
33. and Coffee

in the Index.

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Coffers

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 shows
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 ticular
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C
 { 13 }
 { 25 }

Copper

Inwards.

[illegible]

Inwards.

Corks ready made, the Groce cont. 12 Dozen ———		
Cork-tacks	of Iron { The Thousand ——— And besides for every Hox cont. 112 lb. ———	
	of Steel { The Thousand ——— And besides for every Hox cont. 112 lb. ———	
Beans	not exceeding the Price of 28 s. ———	French
	per Quarter, at the Place of Importation, by the Quarter (22 Car. II. cap. 13.) ———	Not Fr.
	exceeding the Price of 28 s. ———	French
	per Quarter, and not exceeding 40 s. per Quarter, by the Quar- ter (22 Car. II. cap. 13.) ———	Not Fr.
Corn, wheat.	exceeding the Price of 40 s. per Quarter, by the Quarter ———	Not French
		French

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Carte

Inwards.

Corn, wheat.		Rye		Wheat	
exceeding the Price of 40s. per Quarter, by the Quarter—	Not French	Price of 53s. 4d. per Quarter, by the Quarter (22 Car. II. cap. 13.)	French	exceeding 53s. 4d. per Quarter, and not above 1.4. per Quarter, by the Quarter. (22 C. II. cap. 13.)	Not French
exceeding 1.4. per Quarter, by the Quarter—	Not French	Price of 53s. 4d. per Quarter, by the Quarter (22 Car. II. cap. 13.)	French	exceeding 53s. 4d. per Quarter, and not above 1.4. per Quarter, by the Quarter. (22 C. II. cap. 13.)	Not French

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P 36
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} F 36

} A

Inwards.

The aforesaid Prices of the Corn, according to which it are to be paid, are to be determined by the Grand Jury per Corn in the Index; for the Method of ascertaining Prices of Corn in Scotland, see Visual in the Index.

But Corn may not be imported in any other than British Ships, or Ships of the Built of the Country of which Growth, or of the Port where it can out, or is may first Shipped. See Goods Inwards, Art. 6. in the Law

Corn-powder, vide Gun-powder.

Coffes of Silk, prohibited to be imported, as per Index.

Corsets, vide Harnesi.

Manufactures of Cotton only (except Dimity) not brought India or China; for every 20s. of the Value upon Qu And besides, for every 20s. of the Value, according

gross Price at the Candle—
Manufactures of Cotton from India, vide East-India

Coun Pound—

Counters, vide Cabinets.

Coverlets of Scotland, the Piece—

But by Act of Union 5 Ann, cap. 3. free.

Cowries, vide East-India Goods in Chap. the third.

Cream of Tartar, vide in Drugs.

Creeper, vide Adiantum.

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D

THE DARTMOUTH COLLEGE LIBRARY

Inwards.

Dials of { Bone, the Dozen —
 { Wood, the Dozen —
 Diamonds, Pearls, Rubies, Emeralds, and all other J
 and Precious Stones, for every 1.100 of the Value
 Oath —
 But by 6 Geo. II. cap. 7. §. 4. Free.
 Dice { For every 20 s. of the Value upon Oath —
 { And besides for every Pair —
 But prohibited to be imported, as per Index.
 { of India —
 { But if printed, painted, &c. —
 { of France —
 { of all other Places —
 Dimity { Flowers'd or Stitshed of the Manufacture of It
 { East-India Goods, Chapt. the third.
 { And besides for all Dimity, for every 20 s. of
 { the, according to the gross Price at the Con
 Dogs of Earth, the Groce cont. 12 Dozen —
 { with Caddas, the Piece cont. 15 Yards —
 { with Silk, the Piece cont. 15 Yards —
 { with Thread, the Piece cont. 15 Yards —
 { with Wooll, the Piece cont. 15 Yards —
 Dornix { French making { the Ell —
 { the Yard —

RATES.		DUTIES TO BE				References to the par- ticular Branches.
By 22 Car. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	Paid on Importation.		Repaid on Exportation, in Time, by any Persons.		
By Bills		By Strangers.				
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
0 1 8 10	0 1 10 6	0 1 10 6	0 1 10 6	0 1 5 2	0 1 5 2	A
0 0 5 2	0 0 5 11	0 0 5 11	0 0 5 11	0 0 4 5	0 0 4 5	I 29
0 19 8 8	0 19 8 8	0 19 8 8	0 19 8 8	0 19 8 8	0 19 8 8	C 73
0 3 9 9	0 4 0 9	0 4 0 9	0 4 0 9	0 3 3 15	0 3 3 15	I 2
0 5 0	0 5 0	0 5 0	0 5 0	0 11 0 1	0 11 0 1	B 30
0 0 11 17	0 1 0 6	0 1 0 6	0 1 0 6	0 1 0 14	0 1 0 14	F 36
0 1 10 11	0 1 11 0	0 1 11 0	0 1 11 0	0 0 4 5	0 0 4 5	A
0 0 5 2	0 0 5 11	0 0 5 11	0 0 5 11	0 2 10 4	0 2 10 4	H c
0 2 10 4	0 2 10 4	0 2 10 4	0 2 10 4	0 9 6	0 9 6	A
0 11 4 16	0 12 4 16	0 12 4 16	0 12 4 16	0 6 4 10	0 6 4 10	C 30
0 7 1 1	0 7 5 11	0 7 5 11	0 7 5 11	0 8 6	0 8 6	F 36
0 9 5 8	0 9 11 8	0 9 11 8	0 9 11 8	0 4 3	0 4 3	
0 4 8 14	0 4 11 14	0 4 11 14	0 4 11 14	0 5 3 15	0 5 3 15	
0 5 10 17	0 6 2 12	0 6 2 12	0 6 2 12	0 10 11	0 10 11	
0 1 6 16	0 1 7 3	0 1 7 3	0 1 7 3	0 0 8 9	0 0 8 9	
0 1 3 0	0 1 3 0	0 1 3 0	0 1 3 0			

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Drugs,

* Note, By 17 Geo. II. cap. 31. §. 3. Camphire refined in Great Britain it entitled to the same Drawback, as a like Quantity of unrefined Camphire. Drawos,

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Inwards.

Drugs, vocal.	
Carannæ, the Pound—	Lack, vocal.
Copal, the Pound—	
Rlemni, the Pound—	
Guaicaci, the Pound—	
Hedera, the Pound—	
Juniperi, vide Gum	Lack, vocal.
Sandracæ.	
Cake Lack, (for	
Dyers Use, as by	
3 & 4 Ann.	
cap. 4.) the	Lack, vocal.
Pound —	
Stick Lack, (for	
Dyers Use, as	
by 3 & 4 Ann.	
cap. 4.) the	Lack, vocal.
Pound —	
But by 8 Geo. I	
cap. 15. §. 10. i	
analogous import	
an.	Lack, vocal.
landed—Free.	
of all other sorts,	
the Pound —	
Opopanax, the Pound	

References
to the par-
ticular
Branches.

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Drugs,

Referent
to the particular
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Answers:

LRWC5, west.

Sandrak, of Junip-

Sarcocola the Pound-

Senica, vide Gum Arabic.

rapinam, or Sagarapinam, the Pound

uccamahacca, the
Pound—

Tragant, the Pound
Guns Gambe, vide Cam-

[illegible]

Hermodactylus, the Pound
Hollivordes, and Bunkies

Horns of Harts or Stags, {
the Hundred —————

Hypocistis, the Pound —
 infinity Bark-side Cortex Pe-

1900

Incense, or Onibanum, the
112 lb. —————

Tolop, the Pound—

...reos, the 112th. —

Unglask, (for Dyer's Ufr,
as by 3 (G. Ann. cap. 4.) }

the 112th, —

Inwards.

Inwards.	R ^a By 10 Geo. II. cap. 4.	Paid on Importation.				Repaid on Exportation, in Time				Reference to the par- ticular Branches.	
		Not from the Place of their Growth, or in foreign built Ships.				Not from the Place of, &c.					
		By Strangers.				By any Persons.					
		L. s. d.	l.	s. d.	L. s. d.	l.	s. d.	L. s. d.	l.	s. d.	
Drugs, vocat. But by 8 Geo. I. cap. 15. §. 10. if regularly imported, either'd and landed— Free.											
Jujubes, the Pound—	0 3 0	0 5 3	0 0	0 5 12 1	0 0	0 6 2	0 0	0 1 8 3	0 0		K 11
Juniper Berries, the 112 lb.	0 3 0	0 7 10	0 0	0 4 10	0 0	0 7 8	0 0	0 2 4 16	0 0		
Labbium, or Lapad- num, the Pound—	0 0 0	0 5 3	0 0	0 5 12 1	0 0	0 6 2	0 0	0 1 8 3	0 0		
Lack, vide Gum-lack.	2 10 0	0 7 2	0 0	0 9 15	0 0	0 6 0	0 0	0 0 0	0 0		K 11
Calaminaris, the 112 lb.	0 15 0	0 1 17	0 0	0 2 4 1	0 0	0 1 9 12	0 0	0 0 7 4	0 0		
Contra-Yerva, the Ounce.	0 15 0	0 5 3	0 0	0 5 12 1	0 0	0 6 2	0 0	0 1 8 3	0 0		
Hæmatitis, the Pound	0 3 0	0 4 7	0 0	0 4 10 1	0 0	0 4 1 7	0 0	0 4 1 7	0 0		L 73
Vide Blood-Stones n.S.											
Hibernicus, the Hun- dred Weight con- taining 112 lb.—	0 15 0	0 11 0	0 0	0 11 12 1	0 0	0 9 17 2	0 0	0 9 17 2	0 0		
Hyacinthi, the Pound	0 0 0	0 5 3	0 0	0 5 12 1	0 0	0 6 0	0 0	0 1 8 3	0 0		K 11
Judaicus, the Pound—	0 0 0	0 4 3 15	0 0	0 2 15 10 1	0 0	0 3 7 4	0 0	0 2 9 20	0 0		
Lazuli, the Pound—	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		
Magneti, the Pound—	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		L 73
Nephriticus, the Pound	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		
Oliocolla, the Pound	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		
Rubrus, the Pound—	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		L 73
Sapphirus, the Pound	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		
Smaragdus, the Pound	0 0 0	0 1 15 7 10 1	0 0	0 1 9 40 1	0 0	0 1 4 16 1	0 0	0 1 4 16 1	0 0		

Drugs,

Reference
to the par-
ticular
Branches.

D

{ K 11 }

[127]

D

K 11

Deves,

P

[128]

P

1788

Inwards

DRUGS, &c.
 Orange- { Water,
 flower { Gall
 Orcant or Almie
 Pound ———
 Origanum, the Po
 Orpiment or Aurip
 turn, the 112 lb.
 Ossipium Hairredus
 Pound ———
 Cssa de Corde Cer
 Pound ———
 Oil { of Almonds,
 { of Amber, th
 Oleum Annisi, the
 Oil { de Bay, the
 { de Ben, the
 { Cariophylloru
 Pound ———
 F { Carni, the P
 3 { Canamomi, d
 O { Troy ———
 { Gymini, the
 { Juniperi, the
 Oil of Mace or Nu
 the Pound ———

Reference
 to the par-
 ticular
 Branches.

D

[129]

D

K ii

K ii, 2

L 73

K ii

L 73

K ii

Davol.

Imports.

[illegible]

<i>Repaid on Exportation, in Time</i>	<i>References</i>
Not from the Place of, &c.	to the particular Branches.

[illegible]

Diops

Radix

Red

Refür

Rhat

五

Inwards.

Drugs, *weat.*

Saunders { white, the 'ou
 Scammony, *vide Diag.*

dim

Sciacus Marinus, the P.e
 Scordium, the Pound—
 Scorpions, the Piece—
 Sebelines, the Pound—
 Seeds for Gardens, of all

Sorts, the Pound—
 Seler Montanus, the Pou
 Semen Cucumeria, Cu
 curb, Citrol, Melon,
 the Pound—

Scena, the Pound—
 Syon Cervinum, the
 Pound—

Soldenella, the Pound—
 Sprina { coarse, oily, the,
 Ceti { 112 lb—

fine, the Pound—
 Spica Celtica, or Roman
vide Nardus Celtica.

Spikenard, the Pound—
 Spiritus Corbu Cervi, the
 Pound—

Reference
 to the ear-
 ticular
 Branches

D

[135]

D

K 11

L 73

K 11

L 73

Davon

D

Da-
 Spiritus V
 Spodium,
 Sponges,
 Squills, el
 Squinanth
 Staphisage
 Stechados,
 Subium,
 Prepara
 Suck-Jack
 Stock, *vid*
 Storax }
 Succinum,
 Succus L
 Pound—
 Sulphur V
 Sulphur Vi
 dred V
 ing 112
 Talke {
 Tamarinds
 Tatarum
 Pound—

Inwards,

	RA	
	By 12 Car. II. cap. 4.	
DRUGS, <i>excat.</i>	l. s. d.	
Terra { Lemnia, the Pound	0 15 c	
{ Sigillata, the Pound	0 9 c	
Thlaspi Semen, the Pound	0 3 c	
Tinca!, <i>vide Berax.</i>		
Tornfal, (<i>for Dyers Use, as</i> <i>by 3 & 4 Ann. cap. 4.</i>)	0 0 8	
the Pound ———		
But by 8 Geo. I. cap. 15. §. 10. if regularly imported, enter'd and landed—Free		
{ common, the	0 6 c	
Pound ———		
Treacle { of Venice, the	1 10 c	
{ Pound ———		
<i>Vide in T.</i>		
Trocisci de Vipera, the	0 15 c	
Ounce Troy ———		
{ the Pound ———	0 15 c	
Turbith { Th pise, the	0 6 c	
{ Pound ———		
Turnerick, the Pound ———	0 3 c	
common, the 112 lb.	1 10 c	
<i>If imported from the</i> <i>British plantations, for</i> <i>the Bounty, see Chapt.</i> <i>the third.</i>		

Repaid on Exportation, in Time		References	
Not from the		to the par-	
Place of, &c.		ticular	
By any Persons.		Branches.	
l. s. d.	By any Persons.	l. s. d.	By any Persons.
0 1 9 12	0 0 0	0 7 4	0 0 0
0 1 0 19 1 1 1	0 0 0	0 4 6	0 0 0
0 0 4 6 3 1 1	0 0 0	0 1 8	0 0 0
0 0 8 12 1 1	0 0 0	0 2 17 1 1	0 0 0
0 3 7 4	0 0 0	0 1 2 8	0 0 0
0 1 9 12	0 0 0	0 7 4	0 0 0
0 1 9 12	0 0 0	0 7 4	0 0 0
0 0 8 12 1 1	0 0 0	0 2 17 1 1	0 0 0
0 0 4 6 3 1 1	0 0 0	0 1 8	0 0 0
0 3 7 4	0 0 0	0 1 2 8	0 0 0

Dues,

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[138]										D										D									
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References
to the par-
ticular
Branches.

D

D

That

	RATES.	
	By 12. Car. II. cap. 4, &c.	By 11. Gen. I. cap. 7.
Inwards.		
Drugs.	l. s. d.	l. s. d.
<p>Title of Goods Inwards, in the Index; unless in the Cases mentioned in the 9, 10, 11, 12 and 13 Articles as Exceptions. And that the Rates in the first Column, except for Dying Drugs, are agreeable to the 8 & 9 W. III. cap. 34. S. 2, 3. being treble the Value of the Rates affixed there- unto, by the Act of TON- NAGE and POUNDAGE, 12 Car. II. cap. 4.</p>		
<p>The aforesaid DUTIES: ON DRUGS are computed as in Case of an usual and gene- ral Importation: But as they may sometimes happen to be imported under some particular Circumstances, it must be observed,</p>		

Inwards.

Drugs.

That if any of the afore-
said Drugs are

Of the Ma-
nufacture
of India
or China,
for every
20 s. of
their re-
spective
Rates—

If for Dyers
Use, and not
exempted
from Duty
by 8 Geo. I.
cap 15.—

If not for Dy-
ers Use—

If for Dyers
Use, and not
exempted
from Duty
by 8 Geo. I.
cap. 15.—

If not for Dy-
ers Use—

RATES.

By
Ca
exp.

Paid on Importation.

of from the Place of their Growth,
re in foreign built Ships.

By British. By Strangers.

Repaid on Exportation, in Time.

Not from the
Place of, &c.

By any Persons.

Reference

to the par-
ticular
Branches.

D

[142]

D

Dacca.

By British.	By Strangers.	By British.	By Strangers.	By any Persons.	By any Persons.	By any Persons.
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
0 4 8	0 4 11 8	0 1 6 16	0 1 7 16	0 4 2 14	0 1 4 18	Ad 30
0 3 6	0 3 9	0 1 2	0 1 3	0 3 0 6	0 1 0 2	K 30
0 10 7 1	0 10 10 13	0 3 6 11	0 3 7 11	0 5 1 19	0 1 8 13	{ Fa 36
0 10 7 1	0 10 10 13	0 10 7 13	0 10 10 13	0 5 1 19	0 5 1 19	{ Fa 36
0 5 5	0 5 8 15	0 1 9 18	0 1 10 18	0 3 4 1	0 1 1 7	{ Fa 36
0 13 4	0 13 7 1	0 13 4 1	0 13 7 1	0 7 10 7	0 7 10 7	{ Fa 36

Imports.

Of the Product of any other Foreign Demand or, for every 20 l. of their respective Rates
Drugs.
 If for Dyers' Use, and not exempted from Duty by 8 Geo. I. cap. 15. — }
 If not for Dyers' are Use — }
 ALL DRUGS NOT BEFORE PARTICULARLY RA-
 TAP, by which are to be understood the following sorts: viz.

Calabash,
 Cassia,
 Grana Germanica,
 Gum Mastic,
 Yessamine Ointment,
 Oil of Capoeia,
 Oil of Penny,
 Physical,
 Penatum,
 Preparations Chymical,
 Salts Chymical,

References to the particular Branches.	Paid on Importation.										Repaid on Export.									
	From the Place of their Growth, and in British built Ships.										Not from the Place of, &c.									
	By Strangers.					By any Persons.					By Strangers.					By any Persons.				
By 11 Geo. I. cap. 7.	l.	s.	d.	10	l.	s.	d.	10	l.	s.	d.	10	l.	s.	d.	10	l.	s.	d.	10
Bd 36	0	5	0	3	5	10	13	13	0	11	11	0	5	1	19					
	0	5	0	3	5	10	13	13	0	10	13	0	5	1	19					
L 36	0	3	0	5	4	0	15	5	0	4	5	0	3	4	1					
	0	8	0	1	8	7	1	1	0	7	1	0	7	10	7					
Devot																				

D

[143]

D

Inward

DRUGS.
Terra Dulcis.
All other Medicines

Being such as
 some others f
 cularly rated
 cond Colum
 were by 3 a
 tap. 4. §. 8.
 UNRATED
 are to pay
 201. of the
 upon Oath,
 to the follow
 rent Circum
 Importation,

If of the Prod. & of
 France
 Any other
 Fre. Do-
 mitions
 For U No
 For U No

Inwards.

E	<p>Arlings, the Groat cont. 12 Dozen Brick-Stones, by the Thousand Flanders Tiles to scour with, the Thousand Gally Tiles. the Foot</p>	B
Kitchen Ware,		C
		F
		B
		A
Ebony Wood	<p>the Hundred Weight cont. 112 lb. <i>But is rated as Wood, at 1.2 per Man</i></p>	C
		A
Edging for Hats, of Caddas, the Dozen		C
Eggs, the Hundred cont. 6 Score		A
Elephants Teeth, the Hundred Weight cont. 112 lb.		C
Embroidery, prohibited to be imported, as per Index.		C
Emeralds, vide Diamonds.		E

bins, not to } French
 wise rated,) } Not Fr
 ole----- }
 Ware are Painted,
 per Painted Ware in

Index.
 East India Goods, for the Duties and Method of Computation,
 Chapt. the third.

Wight
 Of the British Plantations in America, Free, as
 Wood, in the Index.

Edging for Hats, of Caddas, the Dozen
 Eggs, the Hundred cont. 6 Score
 Elephants Teeth, the Hundred Weight cont. 112 lb.
 Embroidery, prohibited to be imported, as per Index.

Emeralds, vide Diamonds.

References
 to the par-
 ticular
 Branches.

B

[146]

E

Emeralds

B 13

A

C 54

F 36

B 12

A

C 73

A

C 32

References
 Repaid on Exportation, in Time, by any Persons, Branches.

1	4	10	A	F
0	11	8		
0	1	3	B 13	
0	0	9	10	
0	0	9	10	
0	14	1	10	
0	6	4		
0	14	3		
0	4	9		
0	2	4	10	
1	8	3		
1	0	5	14	
0	0	11	17 1/2	
0	4	9		
0	4	8	5	
0	1	7		
0	4	8	5	

Fire-

Fire-shovel Plates, the
Fire-wood, wide Wood

Which having
been taken by
Foreigners,
may be im-
ported, viz.

Which having been
bought of, or by
Foreigners, or
reigner's Ship
bought to be im-
ported, viz. —

514

F

F

F10a

B 25		L 2		A		L 2	
1	6	1	6	1	6	1	6
2	17	2	17	2	17	2	17
3	6	3	6	3	6	3	6
4	3	4	3	4	3	4	3
5	12	5	12	5	12	5	12
6	17	6	17	6	17	6	17
7	6	7	6	7	6	7	6
8	3	8	3	8	3	8	3
9	12	9	12	9	12	9	12
10	17	10	17	10	17	10	17
11	6	11	6	11	6	11	6
12	3	12	3	12	3	12	3
13	12	13	12	13	12	13	12
14	17	14	17	14	17	14	17
15	6	15	6	15	6	15	6
16	3	16	3	16	3	16	3
17	12	17	12	17	12	17	12
18	17	18	17	18	17	18	17
19	6	19	6	19	6	19	6
20	3	20	3	20	3	20	3
21	12	21	12	21	12	21	12
22	17	22	17	22	17	22	17
23	6	23	6	23	6	23	6
24	3	24	3	24	3	24	3
25	12	25	12	25	12	25	12
26	17	26	17	26	17	26	17
27	6	27	6	27	6	27	6
28	3	28	3	28	3	28	3
29	12	29	12	29	12	29	12
30	17	30	17	30	17	30	17

Fish	
<i>Which having been taken by, bought of, or received from Foreigners, or out of a Foreigner's Ship, are prohibited to be imported, as per Index, viz.</i>	Herrings
	Lam
	Ling
	New
<i>But note, That a</i> <i>in British Ship</i>	Salmon
	Seal-
	Whi
	5
<i>For the several R</i> <i>oids Fish and</i> <i>Flannel, the Yard—</i> <i>If from Ireland, J</i>	11
	9
	11
	11

Inwards.

Flax	{	cover'd	{	with Leather	{	the Dozen	{	And besides if	{	For every Dozen-
				the Leather		For every 20 s.				
Flax	{		{		{	be the most	{	of the real Value	{	
				valuable Part		thereof upon Oats				
Flax	{		{	with Velvet, the Dozen	{	of Horn, the Dozen	{		{	
Flax	{		{	dress'd or wrought Flax,	{	in British Ships	{		{	
				the Hundred Weight		in Ships not belonging to Great				
Flax	{		{	cont. 112 lb.	{	Brit. or Ireland, or Foreign built	{		{	
Flax	{		{	Spruce, Muscovy, and all	{	in British Ships	{		{	
				Flax undress'd or rough,		in Ships not belonging to Great				
Flax	{		{	the Hundred Weight	{	Britain, or Ireland, or Foreign	{		{	
				cont. 112 lb.		built				
Flax	{		{	Flax of the Product of Ireland, may be imported direct	{		{		{	
				from thence by British or Irish, upon Certificate and Oat						
Flax	{		{	---Free. See Ireland in the Index.	{		{		{	
Flax	{		{	Also rough or undress'd Flax from any Place if regularly im	{		{		{	
				ported, enter'd and landed, by 4 Geo. II. cap 27. s. 1. Pre						
Flax	{		{	And no Flax may be imported in any other than British or Irish	{		{		{	
				Ships, or Ships of the Build of the Country of which it is of						
Flax	{		{	Growth, or of the Part as	{		{		{	
				first shipped. See Goods						
Flax	{		{	the Piece	{		{		{	
				And besides for every Hundred Weight						
Flax	{		{	cont. 112 lb Steel.	{		{		{	

Reference
to the par-
ticular
Branches.

F
B 13
A
Ac 35
Ac 34
150

F
A
D 46
Flocks,

Print

References to the particular chapters.

DUTIES TO BE

RATES.

Paid on Importation.		By Strangers.		By Brit/bs.	
l.	s. d.	l.	s. d.	l.	s. d.
0	5	0	6	0	5
0	8	0	2	0	8
0	10	0	3	0	10
0	2	0	2	0	2
0	4	0	4	0	4
0	8	0	8	0	8
0	13	0	13	0	13
0	15	0	15	0	15
0	18	0	18	0	18
0	25	0	25	0	25

By 12. Cap. 11. Sec. 4.	By 11. Geo. I. cap. 7.
l. s. d.	l. s. d.
1	0
0	0
0	0

Flocks, the Hundred Weight cont. 112 lb. —
 Flutes coarse, the Groce cont. 12 Dozen —
 Foils for { the Dozen —
 Fencers { And besides for every Hundred Weight cont. 112 lb.
 Forceps, vide Sheers.

Forcers — } prohibited to be imported, as per Index.
 Forks, *vide* Fire-Forks
 Brandy, Drugs, Linen, Salt, Vinegar, and Wine, *vide* the
 respective Heads.

All other Goods, for every 20s. of their Rates or Values upon Oatb —
 If of the Pro- duct of France — { For Dyers Use, as by 3 & 4 Ann. cap. 4. and not exempted from Duty by 8 Geo. I. cap. 15.
 Not for Dyers Use —
 If of the Pro- duct of any other French Dominions — { For Dyers Use, as by 3 & 4 Ann. cap. 4. and not exempted from Duty by 8 Geo. I. cap. 15.
 Not for Dyers Use —

For the Method of the Computation of the Duty, vide Chap. the third.
 Fringe of Gold, Silver, Silk, or Thread, prohibited to be imported as per Index.
 Frizado, the Piece cont. 24 Yards —

French Goods, viz.

36 11 F.

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THE UNIVERSITY OF CHICAGO

Foto:

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F

Furs,

Inwards.

		RATES.		PAID ON IMPORTATION.		Repaid on Exportation, in Time, by any Persons.		References to the particular Branches.	
		By 12 Car. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	By British.		By Strangers.			
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
Fitches	the Timber containing 40 Skins	0 13	4	0 2	6 6	0 2	2 10		
	the Pain or Mantle	0 12		0 2	6 5	0 2	0 16		
	the black Fox Skin	10 0		1 17	10 10	1 13	1 10		
	the ordinary Skin	0 1		0 0	3 0	0 0	2 13		
Roses	the Pain or Mantle	0 15		0 2	10 1	0 2	5 16		
	Wombs, Poults, or Pieces, the Pain dres'd, <i>vide in Skins</i>	0 10		0 1	13 14	0 1	7 1		
	Backs, the Dozen	0 13		0 2	6 6	0 2	2 1		
	Poults, the Hundred containing 5 Score	1 6		0 5	0 12	0 4	5		
Foynes	Raw, the Piece	0 1		0 0	2 4	0 0	0 6		
	Tails, the Pain or Mantle	0 12		0 0	7 11	0 0	7 1		
	with	3 4		0 0	9 1	0 0	5 1		
	witho	4 6		0 5	0 12	0 4	5 1		
Grays	Wom	0 15		0 2	10 1	0 2	5 1		
	Tawed, the Timber containing 40 skins	0 12		0 2	4 6	0 2	4 1		
	Untawed, the Timber containing 40 Skins	0 8		0 1	6 18	0 1	4 1		
	Black { Raw, the Skin	0 12		0 2	4 4	0 2	9 4		
Jennets	Gray { Seasoned, the Skin	0 16		0 3	1 17	0 3	5 19		
	Raw, the Skin	3 4		0 0	6 16	0 0	7 19		
	Seasoned, the Skin	4 5		0 4	8 16	0 4	1 13		
	Skins, the Piece	1 5		0 18	1 5	0 16	6 15		
Leopards	Wombs, the Pain	0 8		0 1	6 18	0 1	4 11		
	Tawed, the Timber containing 40 Skins	0 6		0 1	1 18	0 0	1 18		
	Untawed, the Timber containing 40 Skins	2 10		0 9	5 12	0 8	3 7		
	Lawzernet Skins, the Piece								

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Furs, weal.

Furs, &c.

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செய்தியுள்

Inwards.

Balm Glasses, the Groce, cont. 12 Dozen	0	7
Broken Glasses, the Hundred Weight cont. 112 lb.	0	3
Burning Glasses the Dozen	0	3
coarse Drinking-Glasses, the Dozen	1	5
<i>Flanders</i> Drinking-Glasses, the 100 Glasses	0	15
<i>French</i> Drinking-Glasses, the Hundred cont. 5 Score	0	18
<i>Venice</i> Drinking-Glasses, the Dozen great, the Hundred Weight cont. 112 lb.	7	10
Glass Pipes	0	7
small, the Pound	1	0
small, under N ^o 6. the Dozen	2	0
N ^o 6. the Dozen	4	0
N ^o 7, 8, 9, 10. the Dozen	3	0
N ^o 11, 12, the Dozen	5	5
coloured, the Chest	3	15
white, the Chest	0	2
<i>Massey</i> Glass or Slude, the Pound	3	15
coloured, the Case	0	2
white, the Case	3	15
<i>Rhenish</i> , the Wey or Web cont. 60 Bunches	1	10
Glass-Stone Plate for Spectacles, rough, the Dozen	4	10
<i>Flanders</i> { coarse, the Groce cont. 12 Dozen	1	0
Hour- { making { fine, the Dozen	3	0
Glasses of — { <i>Venice</i> making, the Dozen	1	0

Glass and Glasses, *varat.*

DUTIES TO BE				References to the particular Branches.			
Paid on Importation.				Repaid on Exportation, by any Person.			
By British.				By Strangers.			
l.	s.	d.	gr.	l.	s.	d.	gr.
0	2	1	9	0	2	2	12
0	0	10	12	0	0	11	0
0	0	10	3	0	0	10	12
0	0	10	3	0	0	10	12
0	7	0	18	4	13	2	2
0	9	4	16	7	1	2	2
0	5	1	3	3	17	0	2
2	2	5	12	4	2	2	2
0	2	1	9	2	12	2	2
0	5	7	19	10	19	0	2
0	1	3	18	9	18	0	2
1	2	7	16	7	16	0	2
8	9	10	10	4	10	0	2
3	5	9	17	1	12	0	2
2	7	0	3	7	11	0	2
0	7	0	3	0	0	0	2
2	7	0	3	0	0	0	2
0	16	9	13	0	19	0	2
0	12	9	18	0	13	11	2
0	5	7	19	0	5	10	2
0	6	11	17	0	17	8	2
0	5	7	19	0	5	10	2
0	16	11	17	2	17	8	2

Glass

Glass and Glasses, &c.		of		
		Cryſt		
Looking- Glaſſes —	Perspective Glaſſes —	Half	Penn	
		of Six	of Six	
		large	ſmal	
		Vials, the Hundred	Water-Glaſſes, the	
		All other Glaſs	above partici	
		and alſo thoſe	Rates i for e	
		their Rates i	But if any of i	
		prohibited to	Glew, the Hundred	
		Globe- { large, the	Globe- { ſmall, the	

G

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G

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CRIMINALS, THE

Inwards.

Grocery Wares, &c. &c.

Almonds, the Hundred Weight con-
Anniseeds, the Hundred Weight of
Cinnamon, the Pound —
Cloves, the Pound, (as by 8 Geo. I.,
in British Ships legally a
Weight cont. 112 lb.
Currants { in Venetian Ships, the Hu-
in other Ships not British
Weight contain. 112 lb.
Dates, the Hundred Weight contain
Figs, the Hund. Weight { in British
cont. 112 lb. — { in Ships not
or Irrelat
of the British West-Indies, the H
112 lb. as by 9 & 10 W. III.
Ginger { And besides, if im-
ported — { in Foreign
Weights,
of Foreign West-Indies, the Pound
of the East-Indies, the Pound
Liquorice, the Hundred Weight con-
Liquorice in Powder, the Hund W
Maces the Pound, (as by 8 Geo. I. ca
Nutmegs, the Pound, (as by 8 Geo.

G

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G

Grocery

Inwards.

Inwards.

of Lipra or Belwadera, the Hundred Weight containing 112 lb. —	in British Ships in Ships not belonging to Great Brit. or Ireland, or Foreign built	1	0	0	0	0	0	6	3 17 4	L	d.	10	3 17 4
		1	0	0	0	0	0	0	0				
of Smyrna, { black, the Hundred Weight cont. 112 lb. red, the Hundred Wt. cont. 112 lb. —	in British Ships in Ships not belonging to Great Brit. or Ireland, or Foreign built	1	0	0	0	0	0	0	0	L	d.	10	3 17 4
		1	0	0	0	0	0	0	0				
of the Sun, the Hundred Weight cont. 112 lb —	in British Ships in Ships not belonging to Great Brit. or Ireland, or Foreign built	2	0	0	0	0	0	0	0	L	d.	10	3 17 4
		2	0	0	0	0	0	0	0				
of Alcant, Denia, and other Raisins, not otherwise rated, the Hundred Weight cont. 112 lb. —	in British Ships in Ships not belonging to Great Brit. or Ireland, or Foreign built	1	0	0	0	0	0	0	0	L	d.	10	3 17 4
		1	0	0	0	0	0	0	0				

Raisins

(Grocery Trade & Retail)

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Lcso

G

Grocery

G

References to the particular Branches.

Duties to be

RATES

By 12 Gen. II. cap. 4, &c.

By 15 Gen. I. cap. 7.

Paid on Importation.

By British.

By Strangers.

Repaid on Exportation, in Time, by any Persons.

Grocery Trade & Retail.

Refiners.

Grocery Ware, &c.

Sugar,	
Candy	<p>Brown and Muscovadoes Sugar, from the British Plantations, the Hundred Weight containing 112 lb. —</p> <p>of East-India</p> <p><i>in British Ships — in Ships not be- longing to Great Brit. or Ireland, or Foreign built</i></p> <p>not of East-India</p> <p>of East-India</p>
	<p>white, the Hundred Weight containing 112 lb.</p> <p><i>in British Ships — in Ships not be- longing to Great Brit. or Ireland, or Foreign built</i></p> <p>not of East-India</p> <p>of East-India</p>
	<p>Muscovadoes, the Hundred Weight containing 112 lb</p> <p><i>in British Ships — in Ships not be- longing to Great Brit. or Ireland, or Foreign built</i></p> <p>not of East-India</p> <p>of East-India</p>
	<p>White, the Hundred Weight containing 112 lb.</p> <p><i>in British Ships — in Ships not be- longing to Great Brit. or Ireland, or Foreign built</i></p> <p>not of East-India</p> <p>of East-India</p>

References
to the par-
ticular
branches.

[illegible]

DUTIES TONNE									
By 11 Geo. I. cap. 7.					Paid on Importation.				
By 11 Geo. I. cap. 7.					By British.				
L.	S.	d.	c.	gr.	L.	S.	d.	c.	gr.
17	0	0	0	0	2	8	0	0	0
17	0	0	0	0	2	12	8	0	0
2	0	0	0	0	0	5	8	0	0
2	0	0	0	0	0	6	2	8	0

References to the particular Brackets.

Inwards.

Refined, double or single, in Loaves, the Hundred Weight containing 112 lb. ————
 in Ships not belonging to Great Brit. or Ireland, or Foreign built ————
 St. Thomas and Panellis, the Hundred Weight cont. 112 lb. ————
 in British Ships ————
 in Ships not belonging to Great Brit. or Ireland, or Foreign built ————

But if Sugar or Panels of the Brit. Plant. in America be exported within one Year after Importation, the whole Duty is to be repaid. 6 Geo. II. cap. 13. § 9.
 All Spicery, except Pepper, Cloves, Mace and Nutmegs, and Ginger of the British West-Indies, imported directly from the Place of its Growth in British built Shipping, to be rated one third Part of what is charged in this Book of Rates, and no more.

12 Cap. II. cap. 4. §. 2.
 9 Geo. I. cap. 15. §. 15, 16, 17, 18.
 8 Geo. I. cap. 15. §. 15, 16, 17, 18.

But Currants, Figs, Prunes, Raisins and Sugar may not be imported in any other than British or Irish Ships, or Ships of the Built of the Country of which they are the Growth, or of the Place where they can only, or are most usually first shipped; nor any Grocery Wares from the Netherlands or Germany, except Nutmegs, Cinnamon, Cloves and Mace by Licence, and in certain Packages. See Deal-Boards, Goods Inwards, Art. 6. and Spice in the Index.

Grocery Wares, &c.

Gramms

Interds.

Grams { *vocat.* Like Grams, *vide Buffini.*

Turke, the Yard

Corn-powder, the Hundred Weight cont.

112 lb.

Serpentine, the Hundred Weight cont.

112 lb.

But may not be imported without Licence, as per Ammunition in the Index.

Callivers, the Piece

Muskets, the Piece

And besides for every Hund. Weight cont. 112 lb.

Iron, in the aforesaid Guns

But may not be imported without Licence, as per Ammunition in the Index.

Guns, *vocat.*

H.

Camels Hair, the Pound

Cow or Ox Hair, the Hundred Weight cont.

112 lb.

Elks Hair for Saddles, the Hundred Weight

cont. 112 lb.

Goats Hair, { *Carmesia Wool*, the Pound

vocat. { *Ordinary* Goats Hair, the Pound

Horse-Hair, the Pound

Human Hair for Perukes, the Pound

Hair Bottoms for Sieves the Groce 12. Dozen

H

Air, *vocat.*

Halberds

References to the particular Branches.

G

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H

A

A }
D 25

A }
C 73

A

C 40

C 41

C 73

A

Inwards.

	RATES.				DUTIES TO BE				Reference to the par- ticular Branches.
	By 12 Cap. 11.	By 11 Gen. L.	By 11 Cap. 7.	By 11 Cap. 7.	By 11 Cap. 7.	By 11 Cap. 7.	By 11 Cap. 7.	By 11 Cap. 7.	
Halberds	0 13	4	—	—	0 10	16	—	—	A } D 25
And besides for every Hundred Weight cont. 112 lb.	0 3	4	—	—	0 5	14	—	—	
Iron contained in the Halberds	—	—	—	—	0 4	8	5	—	A } D 25
with wooden Handles, or without, the Dozen	—	—	—	—	0 6	16	—	—	
vocat. Horsemen's Hammers, the Dozen	0 4	0	—	—	0 1	10	16	—	A } D 25
And besides for every Hundred Weight containing	0 13	4	—	—	0 4	8	5	—	
112 lb. Iron contained in the Hammers	—	—	—	—	—	—	—	—	
But Hammers are prohibited to be imported, as per Index.	—	—	—	—	—	—	—	—	
Handbaskets, vide Basket.	—	—	—	—	—	—	—	—	
Handles or Hiltes prohibited to be imported, as per Index.	—	—	—	—	—	—	—	—	
Handkerchiefs	3	—	—	—	0 8	6	12	—	D 44 D 64
And besides if made of	—	—	—	—	0 5	7	10	—	
Silk, for	—	—	—	—	0 1	10	10	—	
Handscopes	—	—	—	—	—	—	—	—	
Handspikes	—	—	—	—	—	—	—	—	
Hand-vices, vide Vice-Tongues.	—	—	—	—	—	—	—	—	
Hangers, prohibited to be imported, as per Index.	—	—	—	—	—	—	—	—	
Corsets complete, the Piece	1	0	—	—	0 3	9	8	—	C 13
Curates, the Piece	0	1	—	—	0 2	4	8	—	
Morians or Head-pieces	—	—	—	—	0 1	10	14	—	C 13
graven, the Piece	—	—	—	—	0 1	11	7	—	
plain, the Piece	—	—	—	—	—	—	—	—	
Harness Plates, vide Plates.	—	—	—	—	—	—	—	—	
But Harness are prohibited to be imported, as	—	—	—	—	—	—	—	—	
per Index.	—	—	—	—	—	—	—	—	
Harness-Roses, the Thousand	—	—	—	—	0 2	5	8	—	C 13 Harp

H

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H

Headings

Harp-strings or Catlings { the Gr
 Hatbands, the Groce cont. 12 Do
 Hatchets, *vide Axes*.
 { of Beaver-Wooll or Hair, the
 of *Bridges*, the Dozen —
 Dutch Feltis, or Hats made of
 of Silk, *French*-making the
 Spanish of the
 of Straw, *vide Axes*.
 of *Venice*, the Dozen —
 of Wool or Worsted, *trium*
But Hats are prohibited to
 Faucons, the Hawk —
 Goshawks, the Hawk —
 Jerfaulcons, the Hawk —
 Jerkins, the Hawk —
 Lanners, the Hawk —
 Lanferets, the Hawk —
 Tassels, of all Sorts, the Hawk
 Hawks-hoods, the Groce cont. 12
 Hay, the Load cont. 36 Trusses,
 Headings for Pipes, Hogheads { of
 or Barrels, the Hundred con- { of
 taining 6 Score ———— { 1.

		RATES.	
		By 12 Car. 11.	By 11 Geo. 1. cap. 4, 8, 12.
Inwards.	Headings for Pipes, Hogheads or Barrels, the Hundred cont. 6 Score—	0	6
	Head-pieces, vide Harness.	0	6
Heath for Brushes, the Hundred weight cont. 112 lb.		0	6
[of the British Plantations in America (by 8 Geo. 1. cap. 12. §. 1.) Free.		0	0
of the Produce of Ireland, may be imported directly from thence by British or Irish, upon Certificate and Oath.—Free. See Ireland in the Index.		0	0
Hemp, &c.	Cullen and Steel Hemp, and all other sorts of dress'd Hemp, the Hundred Weight cont. 112 lb.	10	0
	Short dress'd, the Hundred Weight cont. 112 lb.	8	0
Spruce, Mascovia, and all other rough Hemp, the Hundred wt. cont. 112 lb.		0	13

of all other Places } in British Ships
 in Ships not belonging }
 to Great Brit. or Ire- }
 land, or Foreign built }
 But for their Importation, are under the }
 same Restrictions as Balks, which see. }

		RATES.	
		By 12 Car. 11.	By 11 Geo. 1. cap. 4, 8, 12.
Outwards.	Headings for Pipes, Hogheads or Barrels, the Hundred cont. 6 Score—	0	6
	Head-pieces, vide Harness.	0	6
Heath for Brushes, the Hundred weight cont. 112 lb.		0	6
[of the British Plantations in America (by 8 Geo. 1. cap. 12. §. 1.) Free.		0	0
of the Produce of Ireland, may be imported directly from thence by British or Irish, upon Certificate and Oath.—Free. See Ireland in the Index.		0	0
Hemp, &c.	Cullen and Steel Hemp, and all other sorts of dress'd Hemp, the Hundred Weight cont. 112 lb.	10	0
	Short dress'd, the Hundred Weight cont. 112 lb.	8	0
Spruce, Mascovia, and all other rough Hemp, the Hundred wt. cont. 112 lb.		0	13

of all other Places } in British Ships
 in Ships not belonging }
 to Great Brit. or Ire- }
 land, or Foreign built }
 But for their Importation, are under the }
 same Restrictions as Balks, which see. }

Inwards.

Loth-hides { the Piece
And besides for every Pound Weight
Red or Muscovia Hides, tann'd, { the Hide
coloured or uncoloured — { And besides for every lb wt.
All other Hides and { For every 20s. of their Value upon Oath
Pieces of Hides, not { tanned, the Pound
before particularly { And besides, if { tawed, the Hide
charged — { dressed in Oil, the Pound
All other Hides in the Hair, or undress'd, half Custom—
Hilts for Swords or Daggers, the Dozen —
But all Hilts are prohibited to be imported.
Hinges, prohibited to be imported.
Hoams, the Hundred cont. 5 Score —
Honey { the Barrel —
{ the Ton —
Hook-Ends, vide Cap-books.
Hooks, vocat. Tenter-hooks, vide Nails.
{ of Iron for Pipes or Hogheads, the Hundred Weight }
cont. 112 lb. {
{ of Africa, Asia or Ireland —
of the Brit. Plant. in Amer. free as any Wood in the Index
{ of all other Places }
{ for Coopers, the }
{ of Ireland, or foreign built— }
{ But for their Importation are under the same Re- }
{ strictions as Balks ; which see. }
Racket Hoops, vide in R.

DUTIES TO BE										H	[171]	H	Hops		
Paid on Importation.					Repaid on Exportation, in Time, by any Persons.					References to the particular Branches.					
By Briggs.					By Strangers.										
l.	s.	d.	q.	1/2	l.	s.	d.	q.	1/2	l.	s.	d.	q.	1/2	
0	1	7	16	—	0	1	8	11	—	0	1	6	30	—	C 45
0	0	7	7	—	0	0	7	—	—	0	0	4	7 1/2	—	D c
0	1	3	3	—	0	1	4	3	—	0	1	1	5	—	C 46
0	0	3	9	—	0	0	3	—	—	0	0	2	—	—	D c
0	0	3	9	—	0	0	3	9	—	0	0	3	15	—	C 46
0	0	3	10	—	0	0	3	10	—	0	0	2	6 1/2	—	D c
0	0	3	6	—	0	0	3	6	—	0	0	2	4	—	D c
0	0	7	—	—	0	0	7	—	—	0	0	4	13 1/2	—	D c
0	7	6	18	—	0	8	0	18	—	0	6	7	10	—	C 13
0	7	6	18	—	0	8	0	18	—	0	6	7	10	—	C 73
0	5	8	8	—	0	6	2	8	—	0	4	9	—	—	A
1	14	2	8	—	1	17	2	8	—	1	2	6	—	—	A
0	8	5	17	—	0	8	9	17	—	0	7	10	5	—	B 25
0	3	9	12	—	0	4	1	12	—	0	3	2	—	—	A
0	6	3	12	—	0	6	7	12	—	0	5	8	—	—	B 49
0	6	7	12	—	0	6	7	12	—	0	5	8	—	—	B 49

Hops

Inwards.

Hops { the Hundred Weight cont. 112 lb. —
But if exported to Ireland, no DRAWBACK
 of Cows or Oxen the Hundred cont. 5 Scd
 Horns { of Harts, 4
 for Lanterns, *prohibited to be imported, as p*
 Horn Tips, the Hundred cont. 5 Score —
 Horses or Mares, the Horse or Mare —
 Hose of Cruel, *vocat.* Mantua Hose, the Pair —
 Hungary-Water, *vide Spirits.*

I. **I** Mages painted, *prohibited to be imported, as per I*
of the Manufacture of the East-Ind
 Japan'd and { India Goods in Chapter the this
 Laquer'd Wares { of all other Places, for every 20
 gross Price at the Candle (as
 W. III. cap. 11. §. 15) —

Jet, the Pound —
 Jewels, *vide Diamond's.*

Jews Trumps { the Groce cont. 12 Dozen —
And besides { Iron, for every Hund. h
if made of { Brass, for every Groce

Imperlings, blue or red, the Dozen —
 Rolls, the dozen Pieces cont. 36 Yards the

Incle { Unwrought { the Pound —
commonly call'd short Spinnal,

Wrought, the dozen Pound —

Invited.

DUTIES TO ME

Paid on Importation.

By Brief. || By Stanger.

—mashimashi kō

Repaid on Exportation, in Time, by any Person.

**Referees
to the par-
ticular
Branch.**

[illegible]

Inwards.

{ Iron Stoves } the Piece
 { And besides for every Hundred Weight }
 { 112 lb. }
 Note, Iron, and Manufactures thereof, exported to the
 Plantations, are not to have any Drawback. 2 &
 cap. 9. §. 12. and 9. Ann. cap. 6. §. 54.
 Juice of Lemons, the Pipe
 Limes, the Gallon
 Ivory, the Pound

K E L P, the Ton cont. 20 Hundred Weight, each H
 cont. 112 lb.
 { vide Battery. }
 { of Iron, vide Iron. }
 Key-Knops { the Groce cont. 12 Dozen
 { And if made of Iron, the Hund. out. cont.
 { besides if made of Steel, the Hund. out. cont.
 Kicks of Wood, vide Pails.
 Lances of Oak, vide Wood.
 { Almain, Babemia, and all other coarse Knives, the D
 cont: ten Knives
 Butchers Knives, the Dicker cont. ten Knives
 Carving Knives, the Dozen
 Cullen Knives, the Groce cont. 12 Dozen
 Glovers Knives, the Bundle cont. six Knives

RATES.		DUTIES TO BE				Referred to the particular Branches.	
By 12 Car. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	Paid on Importation.		Repaid on Exportation, in Time, by any Persons.			
By British.		By Strangers.					
l. s.	d.	l. s.	d.	l. s.	d.		
0	14	3	0	15	6	A }	
0	4	8	5	0	4	8	D 25 }
1	6	4	16	1	7	4	
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Knives.

Inwards

Pen Knives, the Groce cont. 12 Dozen ———
 Sker Knives, the Dicker, cont. ten Knives ———
 Stock ——— the dozen Stocks ———
 A ——— the dozen Stocks ———
 { Iron, for every Hundred Weight }
 cont. 112 lb. ———
 Knives at are { Steel, for every Hundred Weight }
 made of ——— cont. 112 lb. ———
 French Knives, the Groce cont. 12 Dozen ———
But all Knives are prohibited to be imported, as per Index.

L.
 Bone Lace, of Thread, the dozen Yards ———
But if the Manufacture of any of the Dominion
of the French King, or the Duke of Anjou
prohibited to be imported, as per Index.
 Britain Lace, the Groce cont 12 dozen Yard
 Bugle Lace, wide Bugle.
 Cruel Lace, the small Groce cont. 12 Dozen
 Gold and Silver Lace { the Pound cont. 12 }
 { the Ounces Troy — }
 { the Ounce Troy — }
But Gold and Silver Lace are prohibited to be
imported, as per Index.

Right ends
to the par-
ticular
Branches.

A }
 25 }
 46 }
 36

[178]

L

Lace

Inwards.

Inwards.

Pomet Lace, the Groce cont. 12 dozen Yards																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Leather,

East-India Corn
 Hangings gilt,
And besides for
 Leather for Mail
And besides if
the real Va

Spanish Leather
 Spruce, or Denmark
And besides if
their real

Turkey Cordivax
 All other Leath
 factures of Leath
of the most val
 Leather—

But Wares of
as per Index.

Leaves of Gold, the
But prohibited

Lemons { *wide Orange*
 pickled, &c

Leather, vocat.

Lemon-V

Lewers f

Lime-Jui

Lines of

Alca

Bort

B

ca

Bris

Linen-Cloth, or

Callicoes,

Callicoes,

Callicoes,

Callicoes,

Callicoes,

Callicoes,

Callicoes,

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Callicoes,

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[180]

L

Inwards.

Linen-Cloth, or Damask Diaper	Inwards.	RATES.			DUTIES TO BE			By any other Branches.
		Paid on Importation			By Strangers.			
		By 11 Car. II. cap. 4, Sec. 1.	By 11 Car. II. cap. 1.	By 11 Car. II. cap. 2.	By 11 Car. II. cap. 3.	By 11 Car. II. cap. 4.	By 11 Car. II. cap. 5.	
Counfield Cloth or Flax, the Ell— Tabling of Holland making Tabling of Silksia making, the Yard— Tabling of all other Places, except Ireland and Russia, vide after Diaper.	Inwards.	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Cb 29
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
Towelling and Napkining Napkins of Holland making, the Dozen— Tabling of Hol- land making	Inwards.	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Cb 28
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
Diaper of Silksia making, the Yard— of Holland making, not exceeding 1 1/2 Ell English in Breadth, the Yard— of the Manufacture of Russia, not exceeding half an English Ell in Breadth, the Yard— of all other Places, except Ire- land and Russia, vide after Diaper.	Inwards.	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Cb 29
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
Diaper of Silksia making, the Yard— of Holland making, not exceeding 1 1/2 Ell English in Breadth, the Yard— of the Manufacture of Russia, not exceeding half an English Ell in Breadth, the Yard— of all other Places, except Ire- land and Russia, vide after Diaper.	Inwards.	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Cb 28
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
		0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	

Linen-Cloth, or	
Diaper	Tabling of Holland { of making—
	Tabling of Silesia making { of Hol
Diaper	Towelling and { Ell of Sile
	Napkining { of the eed.
Diaper	Diaper or Damask Tabli
	of any Place (except 1
Diaper	rated: to be rated at
	Diaper, of Silesia ma
Diaper	Dowlas, vide Lotkrani.
	Drilling and Packduck, the
Diaper	Elbing or Danish Cloth, dout
	Bag Holland—
Diaper	Brabant Cloth—
	Brown Holland
Diaper	Embsden Cloth—
	Flemish Cloth—
Diaper	French Cloth—
	Ghentish Cloth—
Diaper	Isingham Cloth—
	Onion-stalk Cloth

Linen

Linen Cloth, or	Hamburg	{	and Silesia Cloth cont. 120, w/ Cloth, narrow, (Brown, Midd Linnen, na 6 Score — Hinderlands Whited, from the East Cou Broadb of East Count cap. 5. 8. 1 Irish Cloth, the hundred Ell: But all Linens of the Man ported directly from thence ficate and Oath, free of fideration of their being che stained or dyed. See Irela the half Piece cont. 6½ the Piece cont. 13 Ells. vocat. Callico-Lawns, And besides for every 2 Candle — vocat. French Lawns, cl vocat. Silesia Lawns, Yards —

Linen-Clothes or

Lockrams, { Dow weat. — { Treg Minstera, the Roll dired — Napkins, French Neckcloths { of th of s Oil-Cloth { of the of an Ozenbrigs, the R Hundred — Pack. Dub. side, 1 H	other narrow Country, white hundred Ells co All Linen before, no shall be that Bre accordin
--	--

P

*Note, { All Lines of Profits,
Country (except
- a Yard, is to pay
W. and M. cap.
Sack-Cloth, wide in 8.*

Sail-Cloth, commonly
called Sail-Duck—

Sail Foreign made, } 201.
for every ————— Ell of

of Linen of the
therlands, or

Sheets Old
ceeding 1 1/2 El
of all other Elm

**Soultwich, the hundred 'El
Spanish or Portugal Lichen.**

of
Stratford

Trillets } or of the United
of any other Comm.

Turkey Linen, wide Alexandrian, Twill and Ticking of Scotland

But by Act of Union, § AL

Linen-Cloth, or

References to the particular Branches

L
F h 36
C b 29
C d 29

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L

Linens,

DUTIES TO BE

RATES.	
By 13	By 11
Cap. 11.	Gen. 1.
cap. 4, &c.	cap. 7.
1. 1. 1.	1. 1. 1. 1. 1.

Inwards.

All other Linens, for every French
20s. of their Value upon { of any other Part of Europe
Oath, if { not European

And besides the
aforesaid Duties

Barres or Facking Lanas, and Dunc-
rams; are to pay for every 20s. of their
real Value upon Oath

All Linen shall pay one full Moiety of the Neat Old Subsidy,
over and above what is before rated (except Irish Linen
by Certificate, and Callicots, printed, painted, &c.) for
which ADDITIONAL DUTY, the Importer, giving Security
at the Custom-House, shall have 12 Months time for
Payment of the same, from the Time of Importation; or, in
case such Importer shall pay ready Money, he shall have
10 per Cent. of the said Duty abated to him; and if any
of the said Linens, for which this said Duty is paid or
secured at the Importation, be exported within three
Years (as by 7 Cap. 10.) after their Importa-
tion, then the aforesaid Duty shall be wholly repaid, or
the Security vacated, as to what shall be so exported.

Note, This is the Additional Duty mentioned in Page 11.
and is included in the aforesaid Total Duties to be
paid and repaid.

Linen-Cloth, or

E s

Inwards.

- Länns, blue or red, the Dozen —
 Lin seed the Bushel —
But by 7 Ann. cap. 7. §. 23. and 3 Geo. 1. c. 4
vide in Gravity.
 Liquorice { Juice; vide in Drugs.
 Litharge { of Gold and Silver, vide in Drugs.
 of all other Sorts (for Dyers Use, as
cap. 4.) for every 20 lb. of the Vale
 Lätins, the hundred Weight cont. 112 lb. (for
But by 8 Geo. 1. cap. 15. §. 10. if regularly im-
landed—Free.
 Lockers or Chapes for Daggers; the Groce con-
But prohibited to be imported, as per Index.
 Badget or hanging Locks, small,
 12 Dozen —
 Hanging Locks, large, the Groce
And besides for every bund. wt.
 But Locks are prohibited to be
Index.
 Lockets, prohibited to be imported, as per Index
 Lutes { Cullen shaking, with Cases, the Dozen
 { Venice making, with Cases, the Dozen
 Lutefirings, vocal. { Catlings, the Groce contain
 dozen Knots —

Inwards.

Lucifings, *vocat.* { Minikim, the Groce cont. 12 { *French*—
dozen Knots { *Not Free*
Lyme for Dyers, the Barrel

M.

MACES, *vide in Grocery.*

Madder (for Dyer's Use, { Crop Madder, and all other Bale Madde
as by 3 & 4 A. cap. 4.) { the hundred Weight cont. 112 lb.—
Wt. cont. 112 lb.
Mull Madder, the hund. Wt. cont. 112
But by 8 Geo. 1. cap. 15. all Madder of
gularly imported, enter'd, and landed
Free.

Madder Roots, *vide in Drugs.*

Magnus, the hundred Weight cont. 112 lb. —

Males, *vide Andlets.*

Malt and Barley, *vide Corn.*

Mandles, *vide Blankets.*

Maps { printed, the Ream —

{ in Frames, the Map and Frame —

Marble, *vide Stones.*

Mares, *vide Horses.*

Masks { of Sattin, the Dozen —

{ of Velvet, the Dozen —

1234

1234

1234

1234

Reference to the particular Branches.

M [190] M

Bb }
T }
Bb }
T }
A }
Bb }
T }
A }
B31 }
A }
73 }
53 }
A }

Mithridate.

Imports

Mithridate Venetian, *vide in Drugs*,
 Medicine of *Wadmal*, the dozen Pair

Mohairs, *vide Camlets*. Pound—

Mohogany, Timber, or Plank, *and*

Morels, the Pound—

Mortars, *vide Harpels*. L.

Mortars and Passes of Brass, the Po

Mum { *see* Barrel, containing 4 s.

Musket, *and besides for every Barrel*

Musket, *vide Gun*.

Muslin { *vide Callicots in Linen*.

Mustard, *flower'd, &c. vide Eng.* In

Mustard-seed, the hundred Weight

Mutton, *prohibited to be imported, &*

N.

Chair Nails

Copper Nails

Harpels Nails, L

Nails, *varat.*

Head Nails,
Nails of L
ported, as
Rose and Sa
Small Nails,
Sprig Nails,

Nails, vocat.

Tenter-Hoo

And besides f.
nests, Head
Small and S
made of

Napkins, *French*

Nests Tongues }

Neckers of K.
Necklaces, *vide*

the Do
vocat.

But

Needles } *pe*

vocat.
And bef
contain.

Needle-

Needle-Work of Thread, or Silk, *Index.*

Nicorago-Wood, *vide Wood for Dy*

Nutmegs { *vide in Grocery.*

pickled, *vide in Drugs*

the Piece. —

Chestnuts, the Bush

Nuts, *excat.* { Small Nuts, the Ba

Walnuts, the Barre

O.

O Aker, the Barrel —

Oakham, the Hundred Weig

{ of Africa, Afri

{ of the British I

{ as per Wood

the Piece —

of all other Pa

the Hundred { of Africa, A

containing { of the British

6 Score — { as per Wo

Inwards.

which it is the Growth, or of the Port where it can only, a
Li. most usually first shipped; nor from the Netherlands
Germany. See Deal-Bosses and Goods Inwards, Art. 6
in the Index.
 Rape and Linseed Oil, the Ton ———
 Oil of Hempseed, the Ton comprising 252 Gallons ———
 For every 203. of the Value upon Oats ———
 Other Seed Oil, { And besides for every Ton ———
 Oil and Blubber of Whales, { Taken in the Greenland Seas,
 or any other Fish or Crea- { or in Davis's Streights, or
 tures, or Seal Oil, (as by { any other Parts of the ad-
 25 Car. II. cap. 7. § 1. { jacent Seas, in British Ships
 10 Geo. I. cap. 16. § 1. { legally navigated; may be
 12 Geo. I. cap. 26. § 7. { imported by British, until
 5 Geo. II. cap. 28. § 1. { the 25 Dec. 1750, and from
 and 13 Geo. II. cap. 28. § 3. { thence to the End of the then
 next Session of Parliament
 of Newfoundland, { Caught and imported in
 or of any other { Ships belonging to Great
 British Colony, or { Britain, the Ton ———
 Plantation, made {
 of Fish, or of any {
 other Creatures {
 living in the Seas {
 For the Regulations, vide Greenland in the Index.

RATES.		DUTIES TO BE				Repaid on Expor- tation, in Time, by any Persons.	Refund to the par- ticular Branches.
By 12 Car. II. cap. 4, § 6.	By 11 Geo. I. cap. 7.	Paid on Importation. By British.	By Strangers.				
20	0	17 9	18 7	0	15 16		B 32
		0 0	10 12	0	9 17		
		0 2	0 3	1 4	0		D 32
		7 10	7 10	0	7 10		
							B b
		0 5	0 5	8 8	0 2	10 4	
							B b
		0 2	0 2	10 4	0 1	5 2	

Oil,

O . over
 of fore
 Olives, th
 Onions, d
 Oranges
 Orchal, t
 3 & 4
Bar
 4
 Orchelid,
 Orfedew,
 Oysters g

Pack-
 Pailing B
 Pails of v
 Painters
 Pass, on
 Paper, on

the par-
icular
anches.

P

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W39

37

39 }
1

W39

39 }
a

P

W38

Paper.

Royal Paper, viz.

Z

Paper, viz.

Parchin

Pate of

Pate of

Pattens

Pearls,

Pears,

Pears of

Pease,

Pelts,

B.

[292.]

P.

Pintadoes, or Call
India, or China
And besides fi

Pipe or Hoghead
Staves, the Hund
cont. 6 Score—

Pitch, wear, great or small
Band, the Last cont. 12
Barrels
for Childr
But if pa
Wares
for Labor
of Glass,
of the B
For
from any
Place.
But me
Irish
which
or is a
lands or Germany
wards, Art. 6. in the Index.

Duties to be										Repaid on Exportation, in Times, by any Persons.										Reference to the particular Branches.	
by					by					by					by						
l.	s.	d.	q.	l.	s.	d.	q.	l.	s.	d.	q.	l.	s.	d.	q.	l.	s.	d.	q.		
0	1	3	3	0	1	4	3	0	1	1	5	0	1	1	5	0	1	1	5	C 55	}
0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	0	2	10	4	Q	
0	0	11	8	0	1	0	8	0	0	9	10	0	0	9	10	0	0	9	10	A	}
0	1	6	18	0	1	7	18	0	1	5	—	0	1	5	—	0	1	5	—	B 49	
0	1	7	18	0	1	7	18	0	1	5	—	0	1	5	—	0	1	5	—		
0	1	11	3	0	1	2	17	0	0	11	8	0	0	11	8	0	0	11	8	A	
0	0	6	16	0	0	7	8	0	0	5	14	0	0	5	14	0	0	5	14	A	
0	7	1	10	0	7	9	—	0	5	11	5	0	5	11	5	0	5	11	5	A	
0	8	3	11	0	8	11	1	0	7	1	6	0	7	1	6	0	7	1	6	C 56	}
0	8	11	11	0	8	11	1	0	7	1	6	0	7	1	6	0	7	1	6		

Plaster

Plaster

Plaster of Paris, the
 Plane-Irons, { the L
 And 1
 Planks { of Ireland
 11 { vide in W
 Plat, called Bermuda
 Platin, (for Dyers L
 of the Value upon (

Silver, white
 Plate { of Silver, pe
 of Silver gil
Vide Bullion
 Plate wrought of G

Plata, vocat. { doub
 or b
 Harri
 or In

P

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Q

1

Inwards

Quilting of all sorts { Cotton, the Y
(not of India or And besides }
China) whether Prices of the
of ——— at the Candl.
of Callico, the Piece ———
And besides for every 20s. 9
Quilts { French making, the Dozen
of Satin, or other Silk { An
Quinces, the Hundred ———

R.

R Ackee, vide Spirits.
Rackets, the Piece ———
Racket-Hoops, the Dozen ———
old Rags, old Ropes, or Junk
for making of Paper or
as formerly, be imported, I
\$ 10.
But if not regularly sent
Rains, vide in Grocery.
Rape of Grapes, { Filled
the Ton, (as by French { Unfilled
13 & 14 Car II. ———
sep. 11) ———

DUTIES TO BE												[207]	R	Rate		
Paid on Importation.																
By British.				By Strangers.				By any persons.				References to the particular Branches.	A	C 73	F 36	
l.	s.	d.	grs.	l.	s.	d.	grs.	l.	s.	d.	grs.					
0	0	1	7	0	1	0	2	0	0	9	18	4	C 27			
0	0	1	0	0	2	10	4	0	2	10	4		Q			
0	0	3	2	0	13	8	8	0	12	3	—		B 27			
0	0	2	10	0	2	10	4	0	2	10	4		Q			
3	0	2	3	3	1	4	11	1	13	10	16		F 36			
1	1	6	—	1	3	2	—	1	8	4	—		B 44			
0	0	1	0	0	1	10	10	0	1	10	10		E 64			
0	1	1	3	0	1	2	17	0	0	11	8		A			
0	0	1	2	0	0	0	19	0	0	0	19		A			
0	0	3	8	0	0	2	19	0	0	2	19		C 73			
6	4	9	3	—	—	—	—	4	9	9	3					
5	13	11	11	—	—	—	—	5	14	9	3					
—	—	—	—	—	—	—	—	3	18	11	11					
—	—	—	—	—	—	—	—	5	0	4	7					

Rape

R

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R

R

Rings, oval.

Ropes, wide C

Refin, the Hun-
dred Weight
cont. 112 lb.

Rosa Solis, *vide* Spi
 Rabies, *vide* Diama
 Rugs, *weat.* { *Irish*
 { *Polish*
 Rum, *vide* Spirits.
 Rye { *vide* in Corn.
 { Meal, *vide*

Sack-Cloth { *th* of *wi* *wi* *th* *A*
 {
 Saddlers of Steel }

Saffron, { *for Dyers*
 But by 8 Geo. I.
 and landed—F
 Saffron, the Pound.
 Sails, *vide* in Linen

Salt, *weat.* { *Bay*
 { *French*

{ *or foreign built* — }

Inwards.

White or Spanish Salt, for curing of Fish — { the Bushel — { in British in Ships n. longing to Brit. or In or Foreign in British in Ships n. longing to Brit. or In or Foreign

the Way contain- ing 40 Bushels —

And besides for every Bushel of all Salt, except such as is intended for the curing of Fish for Exportation; to be paid down or secured at the Time of Entry, before Landing, or upon Delivery out of the Cellars, viz. — If Security be given But for the Importation, is under the same Restrictions which see. And for the several Regulations, see Fish in the Index.

Salt Peter, the Hundred Weight cont. 112 lb. { of Rast-In of France (for Dyers Use, as by 3 & 4 Ann. cap. 4.) — { of all other

Sapan Wood, vide Wood for Dying.

Sappora, vide Barilla.

Sausages, or Puddings of Bologna, or any other Place the

Rates.

DUTIES TO BE

References to the particular Branches.

Paid on Importation.		Repaid on Exportation, in Time, by any Persons.	
By British	By Strangers.		
s. d. 1 2 4	l. s. d. 1 4 3	l. s. d. 1 4 3	l. s. d. 1 4 3
0 1 4	0 1 4	0 1 4	0 1 4
3 9 12	4 1	3 2	—
4 1 12	4 1	3 2	—
6 4	6 4	6 4	—
6 8	6 8	6 8	—
4 8 8	4 11	4 2 14	Ad 30
10 7 13	10 10	5 1 19	Pa 36
0 11 8	1 2	0 5 14	Bb
0 2 5 3/4	0 2	0 1 19 1/2	C 73

Same

Inwards.

Inwards.

Saws, <i>excat.</i> {	Hand-Saws, the Dozen	
	Leg-Saws, the Piece	
Saws, <i>excat.</i> {	Tenant-Saws, 1	
	Whip-Saws, the Piece	
Saws, <i>excat.</i> {	And <i>held</i> for every Hundred Wt. cont. 112 lb	
	Iron } of the aforesaid Saws	
Says {	Double Says, or Serge, the Yard	
	Double Says, or Flanders-Serges, the Piece cont. 15 Yards	
Says {	Hounscot Says, the Piece cont. 24 Yards	
	Mill'd Says, the Piece	
Scabbards and Sheaths for Knives, prohibited to be imported, at per Index.		
Scale-boards, the {	of Africa, Asia, or Ireland	
	of the British Plantations in America	
Hund. Weight {	But, <i>Quere</i> , if not Free, as per Wood in the Index.	
	in British Ships	
cont. 112 lb.	in Ships not belonging to	
	Great Britain or Ireland, or foreign built	
Scamoty {	the Yard	
	the Piece cont. 7 ½ Yards	
Scarlet-Powder, wide Grain.	And besides for every 20 s. of the gross Price at the Candle.	
Sciffers {	the Groce cont. 12 Dozen	
	And besides for every Hundred Wt. cont. 112 lb. Iron.	
Sciffers {	But prohibited to be imported, as per Index.	

RATES.	DUTIES TO BE				Reference to the particular Branches.
	By 11 Car. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	Paid on Importation.		
			By Brits.	By Strangers.	

0	0	11	8	0	1	0	8	0	0	9	10	A
0	0	11	8	0	1	0	8	0	0	9	10	D 25
0	1	10	6	0	2	0	6	0	0	7	2 ½	
0	0	8	11	0	0	9	6	0	0	4	8	
0	4	8	5	0	4	8	5	0	0	1	5	
0	1	8	10 ½	0	1	10	6	0	1	1	4	A
1	5	7	16	0	1	7	10	1	1	4	10	
0	17	1	4	0	18	7	4	0	14	3		
0	17	1	4	0	18	7	4	0	14	3		
0	7	11	14	0	8	0	4	0	7	10	15	Q 2
0	7	11	14	0	8	0	4	0	7	10	15	
0	8	3	9	0	8	3	19	0	8	2	10	W 49
0	8	3	19	0	8	3	19	0	8	2	10	
0	0	2	5 ½	0	0	2	8 ½	0	0	1	19	C 27
0	1	5	0 ½	0	1	6	3	0	1	2	18 ½	
0	2	10	4	0	2	10	4	0	2	10	4	
0	8	6	12	0	9	3	12	0	7	1	10	A
0	4	8	5	0	4	8	5	0	4	8	5	D 25

Scissors

Scoops

Inwards.

Scoops of Wood, the Dozen ———
 Scummers, prohibited to be imported, as per Index.
 Seaholly Roots, the Hundred Weight cont. 11211
 Seamorle Teeth, the Pound ———
 Agnus Castus Seed } *vide in Drugs.*
 Amicos Seed ——— }
 Anomi Seed ——— }
 Canary Seed, *vide Alpisti.*
 Carraway Seed ——— } *vide in Drugs.*
 Carthamus Seed }
 Clover Seed, the Hundred Weight cont. 11
 Cole Seed, the Quarter cont. 8 Bushels ———
 Coriander Seed } *vide in Drugs.*
 Cummin Seed ——— }
 Fennel Seed ——— }
 Hemp Seed, the Last cont. 10 Quarters,
 cont. 8 Bushels ———
 Linfeed, *vide in L.*
 Lucerne Seed, the Hundred Weight cont. 1
 Maw Seed, the Pound ———
 Millet Seed, the Hundred Weight cont. 112
 Mustard Seed, *vide in M.*
 Onion Seed, *vide in O.*
 Piony Seed } *vide in Drugs.*
 Poppy Seed }
 Rape Seed, *vide in R.*

NOTES TO BE										Reference to the par- ticular Branch.
Paid on Importation.					Repaid on Exportation, in Time, by any Persons.					
By Britishe.					By Strangers.					
l.	s.	d.	$\frac{1}{2}$	$\frac{3}{4}$	l.	s.	d.	$\frac{1}{2}$	$\frac{3}{4}$	C 73
4	0	7	11 $\frac{1}{2}$		0	0	8	1 $\frac{1}{2}$		
	0	2	10	4	0	3	1	4		A
	0	0	5	2 $\frac{3}{4}$	0	0	5	11 $\frac{3}{4}$		5
0	0	1	10	14 $\frac{1}{2}$	0	2	0	4 $\frac{1}{2}$		73
0	0	10	4	4	0	10	7	4		42
0	3	17	10	4	3	18	1	4		42
0	0	1	10	14 $\frac{1}{2}$	0	2	0	4 $\frac{1}{2}$		717
0	0	1	2 $\frac{1}{2}$		0	0	1	4 $\frac{3}{4}$		019
0	0	3	0	7 $\frac{3}{4}$	0	3	2	15 $\frac{1}{4}$		716

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C 73

S

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Seeds

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Inwards.

Raw	{	Morise Silk, the Pound cont. 24 Ounces	—
		Short Silk, or Capiton, the Pound cont. 24 Ounces	—
		<i>But Raw Silk of the Product of Asia may not be imported from the Straights, or the Levant Seas, un-</i>	
		<i>which are within the Grand</i>	
		<i>See Goods Inwards, Art. 9</i>	
		<i>in the Index.</i>	
		Satin Silk, the Pound cont. 16 Ounces	—
		Silk Nubs, or Husks of Silk, the Pound cont. 21 Ounces	—
		Sleeve Silk { coarse, the Pound cont. 16 Ounces	—
		fine or Naples Sleeve, the Pound cont. 16 Ounce	—
		Thrown Silk dyed, the Pound cont. 16 Ounces	—
		Thrown Silk, vide Organzine.	—
		Silk twined ^a prohibited to be imported, as per Index.	—
Wrought Silk	{	Alamodes or Lustrings (9 & 10 W. III.) French	—
		cap. 30. S. 1.) the Pound cont. 16 Ounces	Not French
		<i>For the Regulation, vide Alamodes in the Index.</i>	
		From the	—
		Pound cont	—
		W. III. ca	—
		But may	—
		duty ent	—
		portation, as per	—

Silk, &c. &c.

^a By the Scotch Book of Rates printed at Edinburgh, Ann 1670, Silk twined is said to be for Sticking or Sewing.

DUTIES TO BE

Referent
to the par-
ticular
Branches.

Paid on Importation.

By British.

Repaid on Exportation, in Times, by any Persons.

By British.	By Strangers.	By British.	By Strangers.	By British.	By Strangers.
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
0 1 5	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
0 0 11	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
0 5 8	0 6 2	0 6 2	0 6 2	0 6 2	0 6 2
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
0 1 10	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
0 7 2	0 8 3	0 8 3	0 8 3	0 8 3	0 8 3
0 14 3	0 15 6	0 15 6	0 15 6	0 15 6	0 15 6
2 11 10	6 3 3	2 12 10	6 3 3	2 12 10	6 3 3
1 11 10	6 3 3	1 12 10	6 3 3	1 12 10	6 3 3
0 0 4	5 3 3	0 0 4	5 3 3	0 0 4	5 3 3
0 0 5	14 4	0 0 5	14 4	0 0 5	14 4

A

A

R 136
R 244.63

M

Silk.

Inwards.

Silk, *except* Wrought Silk

of the Manufacture of the Pound { in British-built
Italy, imported direct. } cont. 16 Ships
ly from thence } Ounces { in other Bottoms
From France, (except *Alamodes* or *Lustrings*,) the
Pound cont. 16 Ounces
From any other Parts of the World, (except *Ala-*
modes or *Lustrings*,) the Pound cont. 16 Ounces
Flower'd, or mix'd with Gold or Silver } *French*
(except of *India*, *Persia*, or *China*,) the } Not *French*
Pound Weight cont. 16 Ounces

Provided, That all Foreign Silks Wrought, exported within
three Years (as by 7 Geo. I. cap. 21. §. 10.) from the Import-
ation, shall have two Thirds of the *Old Subsidy*, repaid at
the Custom-House, (except *East-India Wrought Silks*, and *Ala-*
modes or *Lustrings*.)

All Silks
of the 1
in this Book; for which ADDITIONAL DUTY, the Importer,
giving Security at the Custom-House, shall have twelve Months
Time for Payment of the same, from the Time of the Im-
portation: Or in case such Importer shall pay Ready Money,
he shall have *1.10 per Cent.* of the said Duty abated to him.
And if any of the said Silks, for which the said Duty is paid,
or secured at the Importation, be exported within *three Years*
(as by 7 Geo. I. cap. 21. §. 10.) after their Importation, then
the aforesaid Duty shall be wholly returned, or the Security

RATES.

By 12 Geo. II. cap. 4.	By 11 Geo. I. cap. 7.
l. s. d.	l. s. d.
1 13 4	
2 0 0	
2 0 0	
2 0 0	
3 0 0	
3 10 0	

Paid on Importation.

By British.		By Strangers.	
l. s. d.	l. s. d.	l. s. d.	l. s. d.
0 10 5	0 10 10	0 10 10	0 9 11
0 12 2	0 12 8	0 12 8	0 11 6
1 5 11	1 6 5	0 15 3	0 15 3
0 12 2	0 12 8	0 11 6	0 11 6
2 5 4	2 6 3	1 6 2	2 11 3
0 18 0	0 18 10	0 16 4	0 16 4

Repaid on Exportation, in Time, by any Persons.

l. s. d.	l. s. d.	l. s. d.
0 9 11	4 1 3	
0 11 6	11 1 3	
0 15 3	11 1 3	
0 11 6	11 1 3	
1 6 2	11 1 3	
0 16 4	9 1 6	

DUTIES TO BE

References to the particular Branches.

R 41, 64
R 36
R 244, 64
R 36
C d 44

Inwards.

of the Manufacture of the Pound { in British-built
Italy, imported direct. } cont. 16 Ships—
ly from thence } Ounces { in other Bottoms
From France, (except Alamoses or Lustings,) the
Pound cont. 16 Ounces
From any other Parts of the World, (except Alamoses or Lustings,) the Pound cont. 16 Ounces
Flower'd, or mix'd with Gold or Silver } French
(except of India, Persia, or China,) the } Not French
Pound Weight cont. 16 Ounces

Provided, That all Foreign Silks Wrought, exported within three Years (as by 7 Geo. I. cap. 21. §. 10.) from the Importation, shall have two Thirds of the Old Subsidy, repaid at the Custom-House, (except East-India Wrought Silks, and Alamoses or Lustings.)

All Silks of the 1 East-India shall pay one full Moiety over and above what they stand rated in this Book; for which ADDITIONAL DUTY, the Importer, giving Security at the Custom-House, shall have twelve Months Time for Payment of the same, from the Time of the Importation: Or in case such Importer shall pay Ready Money, he shall have 1.10 per Cent. of the said Duty abated to him. And if any of the said Silks, for which the said Duty is paid, or secured at the Importation, be exported within three Years (as by 7 Geo. I. cap. 21. §. 10.) after their Importation, then the aforesaid Duty shall be wholly returned, or the Security vacated as to what shall be so exported.

S

[220]

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[221]

S

skins,

Skins. *weat.*

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[222]

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S.

[223]

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SKIN

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[224]

S

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DUTIES TO BE

Paid on Importation.

By British. || By Strangers.

By British. || By Strangers.

Not paid on Exportation, in Time, by any Person.

References
to the par-
ticular
Branches.

L	S	d	$\frac{1}{Sd}$	L	S	d	$\frac{1}{Sd}$
1	1	16	612	1	17	312	115
1	12	3	6	1	12	716	111
0	1	10	14 $\frac{1}{2}$	0	2	0 4 $\frac{1}{2}$	0
0	1	3	3	0	1	4 3	0
0	2	10	4	0	2	10 4	0
0	1	3	3	0	1	4 3	0
0	0	1	14 $\frac{1}{2}$	0	0	1 17 $\frac{1}{2}$	0
0	16	4	17 $\frac{1}{2}$	0	16	4 17 $\frac{1}{2}$	0
0	2	10	4	0	3	1 4	0
0	4	8	14	0	4	11 14	0
0	4	11	14	0	4	11 14	0

Spectacles

Inwards.

Spectacles without Cases, the Groce containing 12 Dozen —
 Spelter of Germany the Hundred Weight cont. 112 lb. —
 Spinal, fine, to make Gauze, the Pound —
 Arrack imported from any of His Majesty's Colonies in the
 East-Indies, is by 7 Geo. II. cap. 14. §. 1. to pay the same
 Subsidies, Duties, and Excise, as Brandy and other foreign
 Spirits.

Note, By practice pays as French

Spirits, neutral.	Brandy.	of France (and by practice Arrack of the East-Indies) the Ton cont. 252 Gallons —	in Brit in Ship to Great Britain or Ireland, or Foreign built —
		of Spain, Portugal, or Italy, the Ton containing 252 Gallons —	in British Ships in Ships not belonging to Great Britain or Ireland, or Foreign built —
		of all other Countries, not otherwise rated, the Ton containing 252 Gallons —	in British Ships in Ships not belonging to Great Britain or Ireland, or Foreign built —

But Brandy may not be imported in any other than British or Irish Ships, or Ships of the Built of the Country of which

Referred to the particular Branches.

l.	s.	d.	1/2
0	5	2	5
0	8	3	7
0	1	7	17

B 13 } C 73

4 11 4 11 2 15 2 15 3 7 3 7

Durinstone

Referring
to the par-
ticular
Branches.

S

[227]

S

$\{ D_a$
F w

$\{ D_s$

$\{ D_b$

Spirits,

Inwards.

Of all sorts, of the *Product* of
Jersey, Guernsey, Alderney,
and Sark, may (by the 3
Geo. I. cap. 4. §. 4.) be im-
ported into Great Britain,
without Payment of any other
Duty than the Excise, viz.—
For the Regulations, vide.

Index.

Spits or Broches, prohibited to be impor-

Spokes for Cart-Wheels { Long, the
Short, the

Spoons of { Horn, the Groce cont.

Lead and Tin, prohibit

Index.

Sports, vide *Baskets*.

Spunges, vide in *Drugt*.

Spurs, prohibited to be imported, as pe-

of Brass; the Dozen—

covered with { the Piece

And besia { Leather

valuable {

varat. Pocket-Standishes,

of Wood, the Dozen —

Starch, white, the Hundred Weight

References
to the par-
ticular
Branches.

D b

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A

T a 45

Staves,

Marble { Basons, Tab
Marble, (Stones po
Blocks, the
Paving-Stones

Mill-Stones, also Pie
Paving-Stones, not of
Pebble Stones, the Ye
But if of the Producing
may, upon Certificate
Goods Inwards, As
Pomice Stones, *wide*
Quern Stones { large,
Slates in Frames, the { small,
Slick Stones, the Flat
Tables of Slate { in Fi
What Stones, *wide* in
Stops, *varat*. Holy-water
per *ladex*.

Stones of Iron, *wide* in *ln*

1894

1894

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101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150

Inwards.

Table-Books	T. Coarse, the Dozen	
	Fine, the Dozen	
Tables, <i>verat.</i> Play- ing Tables	{ of Walnut-Tree, wide Playing-Tables in P.	
	{ of Wainscot, and all other sorts, coarse, the Pair	
Tables	{ of Marble } wide Stones.	
	{ of Slate	
Tacks of	the T'bouand	
Iron—	And besides for every Hundred Weight cont. 112 lb.	
Tails of Cows, the Hundred cont. 5 Score		
Tallow, the Hundred Weight cont. 112 lb.		
Tannets of Cruel, the Yard		
Tape open, the dozen Pieces		
Tapestry	{ with Caddas, the Flemish Ell	
	{ with Gold or Silver, the Flemish Ell	
	{ with Hair, the Flemish Ell	
	{ with Silk, the Flemish Ell	
	{ with Wooll, the	
	{ of the British Plantations	
Tar, small or great Band, the Last cont. 12 Barrels	{ For the Bounty, vide Chapter the third.	
	{ in British Ships	
	{ in Ships not belonging to Great Brit. or Irel. or Foreign built	

But for the Importation, it under the same Restrictions as Puch; which see.

DUTIES TO BE				Paid on Importation.		Repaid on Exportation, in Time, by any Persons.		Reference to the particular Branches.	
				By British.	By Strangers.	By British.	By Strangers.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.
	0	1	5	0	1	6	0	1	0
	0	2	10	0	3	1	0	2	0
	0	0	8	0	0	9	0	0	0
	0	0	11	0	0	8	0	0	0
	0	4	8	0	0	8	0	0	0
	0	1	10	0	0	5	0	0	0
	0	7	0	0	0	4	0	0	0
	0	0	10	0	0	3	0	0	0
	0	0	5	0	0	1	0	0	0
	0	1	10	0	0	17	0	0	0
	1	17	9	1	9	12	1	1	4
	0	0	7	0	0	7	0	0	0
	0	3	1	0	0	16	0	0	0
	0	0	11	0	0	18	0	0	0
	0	7	1	0	0	9	0	0	0
	0	8	3	0	0	11	0	0	0
	0	11	1	0	0	1	0	0	0

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C 66 }
A }
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Taxes,

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RATES.		
By 12	By 11	
Cap. 11.	Cap. 1	
Cap. 4.	Cap. 7.	
l. s. d.	l. s. d.	

Repaid on Exportation, in Time, by any Persons.

to the particular Branches.

Imports.

in America, may not be, Chests, or Cases, and no Tobacco may be imported from Germany. See Deal.

Boards and Tobacco in the Index.

And, if exported in any Package, but Casks of three Hundred Weight or more, (except Tobacco cut or rolled,) not to be allowed any Drawback.

For other Regulations, vide Bonds and Tobacco in the Index.

All Tobacco of the British Plantations shall pay, over and above the aforesaid Rate, by the Merchant Importer, one Penny per Pound at eighteen Months (as by 9 Geo. I. cap. 21. §. 3.) after Importation, and give Security for the same.

*Provided, that such Tobacco as shall be exported by any Person, within three Years (as by 7 Geo. I. cap. 21. §. 10) from the Importation, shall have this whole Duty of one P
epaid.*

And in case any Merchant or Importer shall desire to pay ready Money he shall have an Abatement after the Rate of l. 1

Geo. I. cap. 21. §. 3.

Note, This is the Additional Duty mentioned in Page 11, 12, 13. and is included in the aforesaid Total Duties, to be paid and repaid.

Tong, what. Fire-Tongs, prohibited to be imported, as per Index.

Awards.

- Tongues, *vide Neats-Tongues.*
- Tools, *except*. Carving Tools {
- Tortoise Shell, the Pound
- Tow, the Hundred Weight con
- Toys, *vide after Babies Heads.*
- Trays of Wood, the Shock con
- Trays of Flanders Treacle, the
- Treacle { of *Zeans*, the Pound-
- Common } *vide in D*
- of *Venice* }
- Treachers { red or painted, the
- But prohibited to b
- in the Index.
- white Sort, common
- of *Afric*
- of the l
- Free,
- Trenails, or Trunnels, { of all
- the Thousand } Places
- But for
- same l
- Tripe, *vide Fybiani.*

RATES		DUTIES TO BE				Referred to the particular Branches	
By 12	By 11	Paid on Importation.		Repaid on Exportation, in Time, by any Persons.			
Car. II.	Car. I.	By British	By Strangers.				
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
0 2 10	4	0 3	4	0 2	4 10	1	
0 4	8	0 4	8	0 4	8	5	
0 0 10	4 10	0 0 10	18 10	0 0	18 10	2	D 25
0 1 10	14 10	0 2	4 10	0 1	7 17 10	1	C 73
0 2 10	4	0 3	1 4	0 2	4 10		C 70
0 1 1	4 16	0 12	4 16	0 9	6		
0 0 2	5 3	0 0	2 9 10	0 0	1 18		
0 1	8 10 3	0 1 10	6 3	0 1	5 2		A
0 6	16 3	0 0	7 8 3	0 0	5 14		
0 1	5 2	0 1	6 12	0 1	2 5		
2 4	7	0 2	5 17	0 2	1 10		B 49
2 5	17	0 2	5 17	0 2	1 10		

Tunnels.

Impor.

Truffles, the Pound —
 Trumpets, *vide in Brass.*
 Tubes wooden, *vide in Wood.*
 Turnets, *prohibited to be imported,*
 Twences of France, the Dozen —
 Twine { of Hamburg, the Pound
 { the Hundred Weight con
 Twiss for Band-strings, the dozen 1

V. Allances of Scotland, the Pie
But by the Act of Union, 5
 Valonia, (for Dyers Use, as by 3 &
 dred Weight cont. 112 lb. —

Vellu Skir
 Velp *vid*
 Velu
 Verd air,
 Verditor, the Hundred Weight co
 Vermachelli Paste, the Pound —
 Ufers, *vide Wood.*
 Vice-Hasps { the Dozen —
 { And besides for every
 { Iron —

DUTIES TO BE									
Paid on Importation.					Repaid on Exportation, in Time, by any Person.				
By British.					By Strangers.				
<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>
0 1 6	3 3	0 1 7	7 4	0 1 7	0 1 7	7 4	0 1 7	7 4	0 1 7
1 1 7	7 7	1 1 8	4 7	1 1 8	1 1 8	4 7	1 1 8	4 7	1 1 8
0 0 0	0 17 10	0 0 0	0 18 3	0 0 0	0 0 0	0 18 3	0 0 0	0 18 3	0 0 0
0 7 1	1 10	0 7 1	9	0 7 1	0 7 1	9	0 7 1	9	0 7 1
0 1 5	2	0 1 5	6 12	0 1 5	0 1 5	6 12	0 1 5	6 12	0 1 5
0 2 1	14 1	0 2 1	4 1	0 2 1	0 2 1	4 1	0 2 1	4 1	0 2 1
0 0 0	5 12 3	0 0 0	5 19 3	0 0 0	0 0 0	5 19 3	0 0 0	5 19 3	0 0 0
0 0 0	9 12	0 0 0	1 12	0 0 0	0 0 0	1 12	0 0 0	1 12	0 0 0
0 0 0	1 2 2 8	0 0 0	1 4 2 0	0 0 0	0 0 0	1 4 2 0	0 0 0	1 4 2 0	0 0 0
0 0 0	3 8 1 2	0 0 0	3 14 3	0 0 0	0 0 0	3 14 3	0 0 0	3 14 3	0 0 0
0 4 8	5	0 4 8	5	0 4 8	0 4 8	5	0 4 8	5	0 4 8

References to the particular Entries.
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 C 73
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 Vice

V

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V

Widows

V

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W

1871

1872

1873

1874

1875

1876

1877

1878

Wainfest Boards
Walters, *vide C*

Water, *see cat.*

Wax—

Weld, for Dyers
the Hundred
Whalebone, cut

Whale-Fins

Inwards.

Whale-Fins { *Taken in the Greenland Seas, Sireights, or any other Part east Seas, in British Ships, gated, may be imported by 25 Dec 1750, and from this of the then next Session of 13 Geo. II. cap. 28. § 3. For the Regulations, vide Gre Of Foreign Fishing, the Tariffs, by*

Wheat, *vide in Corn.*
 Wheat Meal, *vide Meal.*
 Wheels for Spinning, the Piece—
 Whetstones, the Hundred cont. 5 Score—
 Whipcord, the Pound—
 White Brooms, *vide Brooms.*
 Whistles, Cocks { or Bellows, the Grote—
 12 Dozen—
 White Lead, *vide in Drugs.*
 Wines, *vide after Poundage Goods.*
 Wine Lees, the Ton—
Est by 1 Geo. II cap. 17. §. 1, 2. after 1 are to pay Duty as Wine.
 Wire, *vide at.* { Bra's or Copper Wire, not oft
 Hundred Weight cont. 112

Reference
to the par-
ticular
Brackets.

W

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A

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Wire,

W

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W

Wood,

Counterfeit Gold
Value upon C
 Dagger and Q
 of
 Iron Wire
 Latten Wire, 1
But Iron an
as per 1/2 lb
 Silver Wire
 Steel Wire, th
 Straßburg Wh
 Virginal Wire
 Wood, *variet.* { *Idem*
W

Wire, *variet.*

If

Wood, weat. { The house Wt. (for Dye	
Anchor Stocks, the Piece—	of
Battens 6 $\frac{1}{2}$ Inches. wide, or under, the Hund. cont 120—	of
Beech Boards two Inches thick, or under, the Hund. cont. 120—	of
Beech Planks above two inches thick, the Load contain. 50 Feet—	of

Wood, weat.

Inwards.

Beech Quarters, under 5 Inches square, the Hundred cont. 120. —	of Africa, Asia, or of all other Places, except the British Plantations in America —
Beech Quarters 5 Inches square, and under 5 Inches, the Hund. co t. 120—	of Africa, Asia, or of all other Places, except the British Plantations in America —
Box Wood, the Ton cont. 20 Hund. Wt. each Hundred containing 112 lb. —	of Africa, Asia, or of all other Places, except the British Plantations in America —
Box Wood, for Combs, the thousand Pieces—	of Africa, Asia, or of all other Places, except the British Plantations in America —

Wood, cont.

Deals from *Russia*,
and all other Coun-
tries, not particular-
ly rated, exceeding
20 Feet in Length,
the Hund. cont. 120
Deals from *Sweden* or

or under, not other-
wise rated, the Hun-
dred cont. 120

Ebony Wood —

Fire Wood, the Pa-
thom —

Fir Quarters under
5 Inches square,
the Hundred cont.
120

<p>Fir Quarters of 5 Inches square, and under 8 Inches, the Hundred. cont. 120—</p>	<p>Handscopes, the Dozen</p>	<p>Hand - spikes, the Hundred cont. 120</p>	<p>Kilderkin Staves, the Hundred contain. 120</p>	<p>Knees of Oak for Shipping 8 Inches square, and under, the Hundred cont. 120</p>
of	of	of	of	of
ea	ea	ea	ea	ea
P	P	P	P	P
m	m	m	m	m

Wood, vital.

Inwards.

Wood, &c.		
Knees of Oak	for Shipping	Above 8 Inches square, to pay as Timber, the Load
	Small for Wharves, the Hand.	cont. 120 —
		of Africa, Asia, or of all other Places except the British Plantations in America —
Lathwood, the Fathom —		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —
Lignum Vitæ, wide in Drags.		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —
Mogony Timber, or Plank, the Ton cont. 20 Hund. wt. each Hund. cont. 12 lb.		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —
		of Africa, Asia, or of all other Places except the British Plantations in America —

Timbers.

<p>Boards under 2 Inches thick, and under 15 Feet long, the Hundred cont. 120 —</p>	<p>of Africa, Asia, or Ireland —</p>	<p>in British Ships —</p>
	<p>of all other Places, except the British Plantations in America —</p>	<p>in Ships not belonging to Great Brit. or Ireland, or Foreign built —</p>
<p>Plank, the Load cont. 50 Feet solid —</p>	<p>of Africa, or Asia —</p>	<p>in British Ships —</p>
	<p>of Ireland, wide Planks in P. and a in Wood.</p>	<p>in Ships not belonging to Great Brit. or Ireland, or Foreign built —</p>
<p>Timber, the Load —</p>	<p>of Africa, or Asia —</p>	<p>in British Ships —</p>
	<p>of Ireland, wide Timber in Wood.</p>	<p>in Ships not belonging to Great Brit. or Ireland, or Foreign built —</p>
<p>Olive Wood, the Ton cont. 20 Hundred, each Hundred containing 112 lb. —</p>	<p>of Africa, Asia, or Ireland —</p>	<p>in British Ships —</p>
	<p>of all other Places, except the British Plantations in America —</p>	<p>in Ships not belonging to Great Brit. or Ireland, or Foreign built —</p>

DUTIES TO BE				Repaid on Exportation, in Time, by any Persons.	Refund to the particular Branches.
By the Gov. L.	By the Gov. L.	By the Gov. L.	By the Gov. L.		
By the Gov. L.	By the Gov. L.	By the Gov. L.	By the Gov. L.	By the Gov. L.	By the Gov. L.
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
8 0 0	1 12 3 12	1 12 3 12	1 12 3 12	1 6 0	C 73
8 0 0	9 12	9 12	9 12	1 14 0	B 49
8 0 0	9 12	9 12	9 12	1 14 0	
3 0 0	4 7	4 7	4 7	0 9 11	73
3 0 0	2 2	2 2	2 2	0 12 9	B 49
3 0 0	1 2	1 2	1 2	0 12 9	
1 10 0	6 1 12	6 1 12	6 1 12	4 1 12	C 73
1 10 0	1 1	1 1	1 1	0 6 4 10	B 49
1 10 0	1 1	1 1	1 1	0 6 4 10	
10 0 0	1 1 10 10	1 1 10 10	1 1 10 10	0 13 1 10	C 73
10 0 0	2 7 3	2 7 3	2 7 3	0 13 1 10	B 49
10 0 0	2 7 3	2 7 3	2 7 3	0 13 1 10	

Refer to the particular branches.

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W

Wood,

RATES.	
By 12	By 11
Car. 11.	Car. 11.
Exp. 4. 6c.	cap. 7
11. 11	11. 11

Inwards.

Piling Beards, the Hand. cont. 100—	of Africa, Asia, or Ireland— in British Ships— in Ships not be- longing to Great Brit. or Irel. or Foreign built
Planks of Ireland,—	the Foot— wide also in P. of Africa, Asia, or Ireland— in British Ships— in Ships not be- longing to Great Brit. or Irel. or Foreign built
Round-wood, the Hundred. cont. 150—	of all other Places, except the British Plantations in A-merica — of Africa, Asia, or Ireland— in British Ships— in Ships not be- longing to Great Brit. or Irel. or Foreign built
Speckled Wood, the Hundred weight cont. 112 lb.—	of all other Places, except the British Plantations in A-merica — of Africa, Asia, or Ireland— in British Ships— in Ships not be- longing to Great Brit. or Irel. or Foreign built
Sweet Wood, of West-India, the Hundred weight cont. 112 lb.— But see, as per Wood in the Index. Timber { of Ireland, the Ton or Load— wide Balks.	

Wood, total.

Inwards.

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W

Woods.

References
to the par-
ticular
Branches.

DUTIES TO BE

RATES.

Paid on Importation.				Repaid on Exportation, in Time, by a y Persons.				By Strangers.				By Britiſh.				
By 12 Car. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0	1	6	0	0	0	0	3	12	17	0	0	0	0	0	2	19
0	1	6	0	0	0	0	4	9	18	0	0	0	0	0	3	16
0	1	6	0	0	0	0	4	9	18	0	0	0	0	0	3	16
0	1	6	0	0	0	0	4	9	18	0	0	0	0	0	3	16
0	2	0	0	0	0	0	3	12	17	0	0	0	0	0	2	19
2	0	0	0	0	0	0	7	6	18	0	0	0	0	0	6	7
2	0	0	0	0	0	0	9	5	8	0	0	0	0	0	8	6
2	0	0	0	0	0	0	9	11	8	0	0	0	0	0	8	6
5	0	0	0	0	0	0	18	11	5	0	0	0	0	0	6	15
5	0	0	0	0	0	1	3	7	10	1	1	1	1	1	1	3
5	0	0	0	0	0	1	4	10	10	1	1	1	1	1	1	3

C 73

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C 73

B 49

C 73

B 49

Inwards.	References to the particular Branches.	DUTIES TO BE									
		RATES.		Paid on Importation.				Repaid on Exportation, in Time, by any Persons.			
		By 12 Car. II. cap. 4, &c.	By 11. Gen. I. cap. 7.	By 12 Car. II. cap. 4, &c.	By 11. Gen. I. cap. 7.	By British.	By Strangers.	By British.	By Strangers.	By British.	By Strangers.
All other Wood, for every 20 s. of the Value upon Oats, if	of Africa, Asia, or Ireland	—	—	—	—	—	—	—	—	—	—
	of France	—	—	—	—	—	—	—	—	—	—
	of any other Part of Europe	—	—	—	—	—	—	—	—	—	—
	But if any of the aforesaid, or any other Wood, wrought, or unwrought (except Malls, Yards, and Rowsprits,) is of the Product of the British Plantations in America, it may be imported, Duty free, as per Wood in the Index, and the second Rule of Additional Book of Rates	—	—	—	—	—	—	—	—	—	—
Wood for dying, or for Dye's Use, (as by 3 & 4 Ann. cap. 4.) viz. —	For the Importation of all Wood, it is under the same Regulations as Balks; which see.	—	—	—	—	—	—	—	—	—	—
	Brazil, or Farnambuck, the Hundred weight cont. 112 lb.	1 15	0	—	—	—	—	—	—	—	—
	Brazil, or Farnambuck, the Hundred weight cont. 112 lb.	1 15	0	—	—	—	—	—	—	—	—
	Brazil, or Farnambuck, the Hundred weight cont. 112 lb.	1 15	0	—	—	—	—	—	—	—	—
Logwood, the Ton, (as by 13 & 14 Car. II. cap. 11. §. 27.)	Logwood, the Ton, (as by 13 & 14 Car. II. cap. 11. §. 27.)	100	0	—	—	—	—	—	—	—	—
	Logwood, the Ton, (as by 13 & 14 Car. II. cap. 11. §. 27.)	100	0	—	—	—	—	—	—	—	—
	Logwood, the Ton, (as by 13 & 14 Car. II. cap. 11. §. 27.)	100	0	—	—	—	—	—	—	—	—
	Logwood, the Ton, (as by 13 & 14 Car. II. cap. 11. §. 27.)	100	0	—	—	—	—	—	—	—	—

Wood, great.

C 73

F 36

B 49

Wood,

Inwards.

Wood for dying,
or for Dyeing Use,
(as by 3 & 4
Anne, cap. 4)
viz. {
Nicarago, the Hund. wt. cont. 112 lb. —
Red or Guinea Wood, the 1 on —
But by 8 Geo. I. cap. 15 §. 10 if any
of the aforesaid dyeing Woods are regu-
larly imported, enter'd and landed, the,
are Free.

Of all other sorts not otherwise rated
the Hund. weight cont. 112 lb. —
But Sipan Wood by 8 Geo. I. cap. 15,
§. 10. if regularly imported, enter'd,
and landed, is Free.

Beaver Wool { comb'd in Russia, and imported from thence
(as by 2 W. in British Ships. Free.
& M. Sess. 2. from all other Places, cut and comb'd, the
cap. 4.) — Pound —

Carmenia Wool, vide Hair.

Coney Wool, the Pound —

Cotton Wool { not of the Growth of the British Planta-
tions, the Pound —
of the British Plantations free
imported in the Hund.

Edridge Wool { wt. cont. 112 lb. Free.
imported in Foreign built Ships, the
Hund wt. cont. 112 lb. —

Hares Wool, the Pound —

RATES.		DUTIES TO BE				Referred to the particular Branches.	
By 12 Geo. II. cap. 4, &c.	By 11 Geo. I. cap. 7.	Paid on Importation.		Repaid on Exportation, in Time, by any Persons.			
l. s. d.	l. s. d.	By British	By Strangers.	l. s. d.	l. s. d.		
—	—	—	—	—	—		
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Wool.

Wool, 2nd.

Wool, 2nd.

C 73

or the Le
within the
wards, Ar
 Cotton-Yarn
 Grogam Ya
Irish Yarn, t
 Pound to l
But if
upon
Index
 Raw Linnen
 Sail-Yarn, th
 Spruce or M
 112 lb.—
 Scotch Yarn,
But by the
 Wick Yarn,
 Woollen or l
 112 lb.—
 : By 12 Geo
 Ireland, P
 Worsted Yar
 thrown, th
 Yokes for Oxen,

Ken, near

Yokes for Oxen, 112 lb.

Inwards.

ALL OTHER GOODS
(as by 11 Geo. I.
cap. 7. §. 7. and
4th Rule of the
Additional Book of
Rates)

Not to be valued in either
of the Columns of Rates, or by some
particular Act of Parliament: For
every 20s. of their real Values and
Prices, as ascertained by the Oath
or Affirmation of
the Presence of the
ter, Comptroller, and Surveyor, or
any two of them

But if under-valued, may be tak
by the Officers for the Use of
Crown, as per Goods Inward
Art. 24. in the Index.

DUTIES TO BE				References to the par- ticular Branches.
Paid on Importation.		Repaid on Expor- tation, in Time, by any Persons.		
By British.	By Strangers.			
l. s. d.	l. s. d.	l. s. d.	l. s. d.	
0 3 9	0 4 0	0 3 3	0 3 3	C 73

T H E

T O T A L A M O U N T

O F T H E

Neat S U B S I D Y O F T O N N A G E, and other D U T I E S,

To be paid upon

ALL W I N E S brought into the Port of *London*, and all other Ports of *Great Britain*, and Dominions thereof ;

A N D A L S O

To be Repaid, or Drawn Back upon Exportation thereof to Foreign Parts, in Time.

W

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W

2

WINE

W

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W

Imported into London, the Tax	
By Retailers—	French Wines in Cask Rhenish, German, or Casks ———
	Portugal, or Madera Levant Wines in Flasks, or Bottles }
	Levant, and other Wines in Casks ——— }
For Prilage	French Wines in Cask Rhenish, German, or Casks ———
	Portugal, Madera, Wines in Casks -
	Levant Wines, in Fl
And besides the aforesaid Du- ties payable to the Crown—	
All Wines imported are to pay for the the said City, for W. and M. cap. 1.	

W I N E S.

Imported into the Out-Ports, the Ton		Imported into London &c.	
For Sale		And besides the aforesaid Duties payable to the Crown	
Levant Wines in Flask, or Bottles		And if imported by Strangers, or in Ships not belonging to Great Britain, or Ireland; the Duty of Scavage, as in Chapter the fourth.	
Levant Wines in Casks		And also if imported by Strangers, the ancient Duty of Butlerage, which is for every Ton	
French Wines in Casks		Fill'd—	
Rhenish, German, or Hungary Wines, the same as in to London.		Unfill'd—	
Portugal, or Madera Wines in Casks		Fill'd—	
Levant Wines in Flask, or Bottles		Unfill'd—	
		Fill'd—	
		Unfill'd—	
		Fill'd—	
Levant Wines in Casks		Unfill'd—	
		Fill'd—	
		Unfill'd—	
		Fill'd—	

Du
ortal
Average
of Ships
in
belong
of Foreign

l.	s.	d.	1/2	1/4
48	11	8	17	52
46	6	8	7	5
20	7	3	2	34
17	13	9	18	21
25	3	9	2	25
26	16	6	14	31
23	13	9	2	21
25	0	6	14	25
22	10	9	2	26
19	11	6	1	23
24	0	1	18	28
20	16	11	12	24

2	20	13	10	1	24	18	10	1
6	14	20	13	10	1	24	18	10
2	19	3	10	1	23	8	10	1
6	14	19	3	10	1	23	8	10
2	18	8	10	1	22	4	10	1
9	15	17	11	14	19	3	2	2
6	14	18	8	10	1	22	4	10
3	15	17	11	14	19	3	2	2

References
to the par-
ticular
Branches.

F 7 37

Z b

Z c

Z b

Z c

Z b

Z c

Imported

W

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W

W

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W

Imported

W

[263]

W

imported

being what is usually called the LONDON DUTY, and is as follows:

W

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W

THE

Boards and Goods Inwards, Art. 6. in the Index.
For other Regulations, vide Wines in the Index.

W N A

T H E
R A T E S of M E R C H A N D I Z E O u t w a r d s,

As Settled by the

A C T of T O N N A G E and P O U N D A G E p a s s e d *Anno.*
12 Car. II. cap. 4. §. 2, 7. and other subsequent Acts :

W I T H

The N E A T D u t y Payable from those Rates, on each Species of Goods therein:
mentioned, that are liable thereto ;

A S A L S O

On such as are not particularly Rated, but pay Duty *ad Valorem*.

Outwards.

B-Acorn, the Pritch, by 3 & 4 W. and Mf. cap. 8. Free.
 Bags, the Dozen } by 8 Geo. 1. cap. 15. Free.
 Handkerchiefs, the hundred Collars }
 Barley, wide Corn.

by 11 & 12 W. III. cap. 20. Free.

1. cap. 15. Prob.

_____ Brass Metal in the Index.	
Bel lows, the Dozen _____	} by 8 Geo. I. cap. 15. Free.
Billets, the Thousand _____	
Birding Pieces, the Piece, <i>vide Iron Warts.</i>	
Birdlime, the Hundred weight, cont. 112 lb.	by 8 Geo. I. cap. 15. Free.
Biscuit, by 11 & 12 W. III. cap. 29.	Free.

Birds,

**Reference
to the
DUTY.**

DUTY:

RATIS.

91/79

Outwards.

Bitter Melon

Bodices, *variat.* { Stitcht Bodice with Silk, the Pair — } *wide Garments.*
of Whalebone, the Pair.

Bodice, *vest.*. } of Whalebone, the Pair.

Bone, *viz.* Ox-bone, the Thousand-

Books printed, bound

Bottles, *wide Glass.*
Boxes, *overt, Tobacco-Boxes, wide Haberdashery.*

Wire made in Great Britain, by 7 Am. cat. 8. & 8. Free.

Brafs { Manufactures of all other Sorts, the Hundred weight at 112 lb. by 8 Geo. I. 1793. Free.

—*Vide Metal in the Index.*

Wood, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.

: Wood, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.

Bread, by 11 ^{to} 12 W. III. cap. 20. Fros.

Drinks and Earthen Ware.

{ by Geo. I. cap. 15. Free.

Ed 4 W. and M. cap. 8. §. 1. Free.
N. 12 Dozen, by 8 Geo. I. cap. 15. Free.

U. 42 DOREN, by 8 Geo. I. cap. 15. Free.

५

Alve Skins, *ren'd*, *tan'd*, or *dress'd*, the Hundred weight, 112 lb. as by 20 Car. II. cap. 5.

For the Drawback of the Excise, vide Chapter the third.

Cambogium, the Pound, by 8 Geo. I. cap. 15. Free.

**Reference
to the
DUTY.**

De-List

RESULTS

2

61

Candle

Reference to the Duty.	RATE.	DUTY.	Reference to the Duty.
<p>Outwards.</p> <p>certain, by 7 Ann. cap. 8. §. 8. Free.</p> <p>1 weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.</p> <p>upon Oath, as by 8 Geo. I. cap. 15.</p> <p>14 cont. 112 lb. by 8 Geo. I. cap. 15. Free.</p> <p>7. and M. cap. 12. §. 2. and 11 §. 12 W. III. cap. 20. §. 4. Free.</p>			

in the Index.

of Cottons, the hundred Goods } by 11 §. 12 W. III. cap. 20. Free.

Called *Wells Plains*, the hundred Goods }
 Coverlets of Wooll, and Hair, or Caddas, the Piece, by 11 §. 12 W. III. cap. 20. Free.
 Cows or Heifers, each by 22 Car. II. cap. 13. §. 7. but by 8 Geo. I. cap. 15. Free.
 Cream of Tartar, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.
 Curry-Combs, vide *Iron Ware*.
 Cyder, the Ton, by 1 W. & M. cap. 22. §. 7. but by 8 Geo. I. cap. 15. Free.
 For the Drawback, vide *Chapter the third*.
 Cushions of Yorkshires, the Dozen, by 8 Geo. I. cap. 15. Free.

D.

	RATES.	DUTY.	References to the DUTY.
	l. s. d.	l. s. d.	
Outwards.			
D.			
ines, to pass Outwards without Entry. Vide Table of Fees in			
yment of the Stamp-Duty, as per Cards in the Index.			
by 11 & 12 W. III. cap. 20. Free.			
of Mace, of Nutmegs, of Pepper, of all Spices, and the like, to be exported Custom-Free.			
E.			
Bricks and Tiles of all sorts, the Thousand			
All other sorts of Earthen and Stone-Ware made in Great Bri-			by 8 Geo. I. cap. 15
tain, (not Rated) the hundred Parcels			Free.
Emery Stones, the Hundred weight cont. 1 & 2 lb.			
F.			
right cont. 112 lb. by 8 Geo. I. cap. 15. Free.			
or, vide Silks.			
by 11 & 12 W. III. cap. 20. Free.			
F.			
Figurettes			
Filleting,			
Filozelloes, broad, of Silk, the Yard, vide Silks,			
Fuelocks, the Piece, vide Iron wrought.			

Outwards.		RAVIE.	DUTY.	Reference to the DUTY.
Fish {	in British Ships, by 12 Car. II. cap. 4. 5. 6. } Free.			
	but in Foreign Ships, by 8 Geo. I. cap. 15. } Free.			
Fitches, the Timber cont. 40 Skins				
Flannel, the Yard. by 11 & 12 W. III. cap. 20. Free.				
Flasks of Ware.				
Flocks, the 112 lb. by 8 Geo. I. cap. 15. Free.				
Fowling.				
Friezes, the Yard, by 11 & 12 W. III. cap. 20. Free.				
Fringes of Gold and Silver, for the Bounty, vide Chapter the third.				
Fullers Earth, prohibited to be exported, as per Index.				
Fulling Clay, vide Clay.				
Fustians of British making, of all sorts, to go out Free.				
Fustick, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.				
G.				
GALLS, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.				
Garments, or wearing Apparel, of all sorts, to go out Free.				
Gartering of Cruel, the Groce cont. 12 Dozen } by 11 & 12 W. III. cap. 20. Free.				
Garters of Worsted, the Groce cont. 12 Dozen }				
Geldings or Nags, the Piece, vide Horses.				
Girdles of Leather, for Men, the Groce cont. 12 Dozen, by 8 Geo. I. cap. 15. Free.				
Girdles { for Children, the Groce cont. 12 Dozen } by 8 Geo. I. cap. 15. Free.				
Girdles { of Norwich, the Dozen }				

Glass

Outwards.

Glass — { broken, the Barrel — } by 8 Geo. I. cap. 15. Free.
 for Windows, the Chest — }
 Glasses, to drink in, Bottles, and all other sorts of Glasses, the Hundred, by 8 Geo. I. cap. 15. Free.
 Gléw, *Brillish*, the Hundred weight cont. 112 lb.
 of Buck-Leather, the Dozen — }
 plain, of Sheep, Kid, or Lambs Leather, the dozen Pair — }
 fring'd, and flitch'd with Silk, the dozen Pair — }
 furr'd with Coney-Wooll, the dozen Pair — } by 8 Geo. I. cap. 15. Free.
 Gloven Clippings, the Fat, or Maund — }
 Goose Quills, the Thousand — }
 Grain, *vide Corn*.

Geo. I. cap. 15. Free.

undred weight cont. 112 lb. as by 8 Geo. I. cap. 15.

cont. 112 lb. by 8 Geo. I. cap. 15. Free.

above Five Pounds per Barrel; or may be prohibited to be exported by the

Index.

For the Bounty, *vide Chapter the third*.

Gun-Metal, *vide Metal*.

Gun; *vacat*. Ox-Gut, the Barrel, by 8 Geo. I. cap. 15. Free.

H.

H Aberdassers Ware, Filletting, Hooks and Eyes, Iacks, Packthread, Tape, Buttons of all sorts, and
 other Haberdashery, *Brillish* making, not particularly rated, the Hundred weight containing 112 lb.
 by 8 Geo. I. cap. 15. Free.

Hair, *vacat*. { Harts-Hair, the Hundred weight cont. 112 lb.
 Horse-Hair, the Hundred weight cont. 112 lb.

Rates.	Duty.	Reference to the Duty.
l. s. d.	l. s. d.	
0 16 8	0 0 0	Tb
0 10 0	0 0 0	Tb
1 12 0	0 0 0	Tb
6 0 0	1 7 4	Tb

Hair

Outwards.

	Rates.	Duty.	Reference to the Duty.
Outwards.			
Hair, <i>oxen</i> . { Ox, or Cow-Hair, the Hundred weight cont. 112 lb. ——— } by 8 Geo. I. cap. 15.			
Hair-Cloth, the Piece, by 8 Geo. I. cap. 15. Free.			
Haddock, the Hundred cont. 6 Score.			
<i>For the Bow</i>			
Harness, <i>oxen</i> . { Pair, with Bridles ——— } by 8 Geo. I. cap. 15. Free.			
Harts-Horn, the			
Hat-Bands of C			
Hatbands, the I			
Hats { Beavers, and Demouillers, or British Making, the Dozen ——— } by 11 & 12 W. III. cap. 20. Free.			
{ made of Wool, the Dozen ——— }			
{ not made of Wool, the Dozen, by 8 Geo. I. cap. 15. Free.			
Hat-Makers Strings, <i>vide Castings</i> .			
Hawks Hoods, the Dozen, by 8 Geo. I. cap. 15. Free.			
Heifers, <i>vide Cows</i> .			
Hemp-seed, the Quarter cont. 8 Bushels, by 8 Geo. I. cap. 15. Free.			
Taken by British, and exported in { British Ships, as by 12 Car. II. cap. 4. & 5.			
{ Foreign Ships, as by 8 Geo. I. cap. 15.			
<i>Viz.</i>			
Herrings, { Red ——— } the Cade, cont. 5 Hundred ——— } Free.			
{ the Last, cont. 20 Cades, or 10 Thousand ——— }			
{ Packed ——— } the Barrel ——— } Free.			
{ Unpacked, or Sea-Sticks, the Last cont. 18 Barrels }			

Reference
to the
Duty.Rate.
Duty.

Outwards.

Herrings, <i>over</i> .	Winter Red	Full	the Cade cont. 3 Hundred	Free.
			the Last cont. 20 Cades, or 10 Thousand	
		Shotten	the Cade cont. 5 Hundred	
			the Last cont. 20 Cades, or 10 Thousand	
	Winter White	Full	Packed— { the Barrel	
			the Last cont. 12 Barrels	
		Shotten	Unpacked, or Sea-Sticks, the Last cont. 18 Barrels	
			Packed— { the Barrel	
			the Last cont. 12 Barrels	
			Unpacked, or Sea-Sticks, the Last cont. 18 Barrels	

For the Bounty, vide Chapter the third.

Hides, raw, or untanned, prohibited to be exported, as per Index.

Hoes, vide Iron wrought.

Hogs, or Swine, each, by 22 Car. II. cap. 13. §. 7. but by 8 Geo. I. cap. 15. Free.

Holsten

Hooks

Hoops for Barrels, to

Hops, the Hundred

If exported to Ireland, vide Hops in the Index.

Blowing-Horns, small, the Dozen

of Bucks, the Hundred

I. e. L. Horns the Dozen. vide Haberdashery Ware.

Horns, *over*.

by 8 Geo. I. cap. 15. Free.

Horns,

Outwards

Outwards.		Rates.	Duty.	Reference to the Duty.
K	Nives, <i>variat.</i> { the Dozen ———— ordinary, the Dozen ———— Sheffield Knives, the small Groce cont. 12 Dozen ———— Shoemakers paring Knives, the Dozen ———— } vide Iron Ware.	1	1	1
		1	1	1
L	Acc— { British Bone Lact, Needlwork, Point, or Cutwork, upon Oath, that it was manufactured in Great Britain, by 11 & 12 W. III. cap. 3. §. 15. Free. of Gold and Silver, the Pound, by 8 Geo. I. cap. 15. Free. For the Bounty, vide Chapter the third. Statute-Lace, the Groce cont. 12 Dozen ———— of Velvet, the Pound ———— } vide Silk.	1	1	1
		1	1	1
	Lambs, prohibited to be exported, as per Index.			
	Lamprens, the { in British Ships, by 12 Car. II. cap. 4. } Free.			
	Thousand { in Foreign Ships, by 8 Geo. I. cap. 15. }			
	Lapis Calaminaris { For every 20 s. of the Value upon Oath ———— For every Ton, as by 4 & 5 W. and M. cap. 5. 7 & 8 W. III. cap. 10. and 8 & 9 } W. III. cap. 20.			
	Lead, vide Metal in the Index.			
	Lead, cast and uncast, the Fodder, cont. 20 Hundred Weight ————			
	Lead Ore, for every 20 s. of the Value upon Oath, as by 8 Geo. I. cap. 15. ————			
	Leather { Manufactures of any sort, not particularly rated, the Pound, by 8 Geo. I. cap. 15. Free. For the respective Drawbacks of Leather, vide Chapter the third.			
	Lime, the Chalder, by 8 Geo. I. cap. 15. Free.			

Outwards.

	RATES.			DUTY.			Reference, to the DUTY.
	l.	s.	d.	l.	s.	d.	
British made Sail-Cloth, exported in the Piece, or Bolt, or in Sails ready made, upon due Proof of the Manufacture. upon Oath, by 7 & 8 W. III. cap. 39. §. 2. Free.							
For lb. Chapter the Third							
All other sorts of Cloth made of Hemp or Flax, fine or coarse, of British Manufacture, the Piece cont. 40 Ells, as by 9 Ann. cap. 6. §. 53. and 3 Geo. I. cap. 7. §. 39. Free.							
For the Bounty, vide Chapter the third.							
If printed, &c. for the Drawback, vide Chapter the third.							
Linen Shreds, the Maund, or Fat ——— by 8 Geo. I. cap. 15. Free.							
Linseed, the Quarter cont. 8 Bushels ———							
Linsley-Woolsey, vide Stuffs.							
Lists of Cloth, the thousand Yards, by 11 & 12 W. III. cap. 20. Free.							
Litharge of Lead, the Hundred weight cont. 112 lb.							
Litmus, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.							
Locks, vide Iron wrought.							
Logwood, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.							
Loom-work, the Yard, by 8 Geo. I. cap. 15. Free.							
Madder of all sorts, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.							
Madder Roots, foreign, the Pound, as by 8 Geo. I. cap. 15.							
Maps and Sea-Cards of all sorts, the Hundred Weight at 112 lb. by 8 Geo. I. cap. 15. Free.							
Mast, vide Corn.							
Meal, vide Corn.							
Melasses or Rameals, the Ton, by 8 Geo. I. cap. 15. Free.							
Metal, vide in the Index.							
Millboards, for the Drawback, vide Paper in Chapter the third.							
Mortlings, prohibited to be exported, as per Index.							

M.

M

Adder of all sorts, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.

Madder Roots, foreign, the Pound, as by 8 Geo. I. cap. 15.

Maps and Sea-Cards of all sorts, the Hundred Weight at 112 lb. by 8 Geo. I. cap. 15. Free.

Mast, vide Corn.

Meal, vide Corn.

Melasses or Rameals, the Ton, by 8 Geo. I. cap. 15. Free.

Metal, vide in the Index.

Millboards, for the Drawback, vide Paper in Chapter the third.

Mortlings, prohibited to be exported, as per Index.

Outwards.

Parchment, the Roll, by 8 Geo. I. cap. 15. Free.
 Pasteboards, the Groce cont. 12 Dozen, by 8 Geo. I. cap. 15. Free.
For the Drawback, vide Paper in Chapter the third.
 Pearls, vide Jewels.
 Pease, vide in Corn.
 Perpetuanaes, vide Stuffs,
 Perry, for the Drawback of the Excise, vide Chapter the third.
 Pewter, vide Tin.
 Pictures of Britisb making, printed or painted, the Hundred weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.
 Pilchards, the Ton, by Strangers, by 8 Geo. I. cap. 15. Free.
For the Bounty, vide Chapter the third.
 Pistols, vide Iron wrought.
 Plains, vide Cottons.
 Plate wrought, vide Silver.
 Points of Leather, the small Groce cont. 12 Dozen, by 8 Geo. I. cap. 15. Free.
 Pomegranate Peels, foreign, the Hundred Weight cont. 112 lb. as by 8 Geo. I. cap. 15.
 Pork or Hog's-flesh, the Barrel, by 3 & 4 W. and M. cap. 8. §. 1. Free.
For the Bounty, vide Chapter the third.
 Precious Stones, vide Jewels.
 Purls of Broad Cloth, the Piece, by 11 & 12 W. III. cap. 20. Free.

R Ape-Cakes, the Thousand ————— }
 Rape-seed, the Quarter cont. 8 Bushels ————— } by 8 Geo. I. cap. 15. Free.

Ramcals, vide Melasses.
 Rams, prohibited to be exported, as per Index.
 Rashes, vocat. Silk-Rashes, broad or narrow, the Yard, vide Silk Ware.

Reference
to the
DUTY.

DUTY.

RATES.

l. s. d. l. s. d. 10

0 13 4 0 0 4 — T b

Red-

Outwards.

Redwood, or Guinea Wood, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.
 Redwood, vide Wood.
 Ribbon, vide Silk Manufacture.
 Rugs, *wool.* { Irish Rugs, the Yard } by 11 & 12 W. III. cap. 20. Free.
 Ruffeting for Painters, the Hundred weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.
 Rye, vide Corn.

Sack-cloth to make Sacks, the Bolt, or Piece, vide Linen.
 Saddles { great Saddles, the Piece } by 8 Geo. I. cap. 15. Free.
 Saddles { all other Saddles of all sorts, the Piece } by 8 Geo. I. cap. 15. Free.

Saddle-Trees the Dozen
 1 by 8 Geo. I. cap. 15.
 . cap. 15. Free.

and, as by 8 Geo. I. cap. 15.
 by 8 Geo. I. cap. 15.
 cont 112 lb. by 8 Geo. I. cap. 15. Free.
 red weight cont. 112 lb. as by 8 Geo. I. cap. 15.
 red weight cont. 112 lb. as by 8 Geo. I. cap. 15.
 ren, by 8 Geo. I. cap. 15. Free.
 vide Paper in Chapter the third.

Sea morse Teeth, the Pound, by 8 Geo. I. cap. 15. Free.
 Sedans, vide Horse Litters.

Rates	Duty.	Referred to the Duty.
1. 10. 0	0. 0. 0	Tb
0. 1. 0	0. 0. 0	6
0. 0. 6	0. 0. 0	3 1/2
0. 0. 2 1/2	0. 0. 0	1 1/2
0. 10. 0	0. 0. 0	3
1. 6. 8	0. 0. 0	8

Sergeant.

Outwards.

	Outwards.	Rates.	Duty.	Reference to the Duty.
Coney Skins { seasoned, the Hundred cont. 6 Score	Gray { Stag, the Hundred cont. 6 Score			
	tanned the Hundred cont. 6 Score			
	Colours, the Hundred cont. 120			
Dog Skins, the L.....				
Elk Skins, the Piece, raw				
Fox Skins, the Piece				
Hare Skins, the Piece				
Kid Skin:— { dressed, the Hundred cont. 5 Score				
	in the Hair, the Hundred cont. 5 Score			
	vacat. Morkins { tawed with the Wool, the Hundred cont. 6 Score			
	untawed, the Hundred cont. 6 Score			
Lamb Skins { white or black { tawed with the Wool, the Hundred cont. 6 Score				
	untawed, the Hundred cont. 6 Score			
	Vide Sheep Skins.			
Otter Skins { Raw, the Piece				
	tawed, the Piece			
	Wombs, the Mantle			
Rabbit Skins, black, the Hundred				
Sheep Skins, tawed, or dressed, the Hundred weight cont. 112 lb. as by 20 Car. II. } cap. 5.				
Sheep and Pelts, the Hundred cont 5 Score				
	dressed without the Wool, the Hundred cont 6 Score			

Outwards.

	RATES.		DUTY.		Reference to the DUTY.
	l. s.	d.	l. s.	d.	
Skins, vocat. { Wolf-Skins tawed, the Piece					} T b
Slate, vide <i>Stanes</i> . { All other Skins, for every 20 s. of their Value upon Oath, by 8 Geo. I. cap. 15.	0	6	0	0	
Sleeves of Leather, the dozen Pair, vide Garments.					
Sope { the Barrel. { by 8 Geo. I. cap. 15. Free.					
Spanish Sattin { the double Piece cont. 15 Yards } vide Silk.					
Sprats, the Cade cont. { in British Ships, by 12 Car. II. cap. 4 } Free.					
a Thousand { in Foreign Ships, by 8 Geo. I. cap. 15. } Free.					
Starch, the Hundred weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.					
Steel, vocat Gad-Steel, the Hundred weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.					
Steer, vide Oxen.					
Stricklack, foreign, the Pound, as by 8 Geo. I. cap. 15.	0	0	0	0	} T b
Sturrops, vide Iron wrought.					
Stockings { Irish, the Dozen { by 11 & 12 W. III. cap. 20. Free.					
Kersey long, the Pair					
Kersey short, the dozen Pair					
Leather, the Dozen, vide Garments.					
Lower Ends of worsted Stockings, the Dozen, by 11 & 12 W. III. cap. 20. Free.					
Silk Stockings, vide Silk Manufactures.					
Woollen { for Children, the Dozen { by 11 & 12 W. III. cap. 20. Free.					
for Men, the Dozen					
Stockings,					

Outwards.

[illegible]

Stockings Worsted { for Children, the Dozen } by 11 £ 12 W. 3. cap. 20. Free.
 { for Men, the Dozen }
 Stocking Frames and Engines, *vide Iron*.
 Stones, *varcat.* { Milling Stones, the Thousand } by 8 Geo. I. cap. 15. Free.
 { Slate, the Thousand }
 Stone Ware, *vide Earthen Ware*.
 Stuffs, *varcat.* { Perpetuanas and Serges, and all other Stuffs made of Wooll, } by 11 £ 12 W. III. cap. 20. Free.
 { or mixed with Hair, or Thread, the Pound weight }
 Swine, *vide Hog*.
 Sugar of all sorts, formerly brought into this Kingdom, and after refin'd
 .. and made into Loaves, and exported by way of Merchandize, the } by 8 Geo. I. cap. 15. Free.
 Hundred weight cont. 112 lb. _____
 For the Drawback, *vide Chapter the third*.

T. Allow, *British*, the Hundred weight cont. 112 lb. by 8 Geo. I. cap. 15. Free.
But prohibited to be exported, as per Index.
 Tape, *vide Haberdashery Ware*
 Tapestry, or _____ what sort soever, made in Great Britain, } by 11 & 12 W. III. cap. 20. Free.
 _____; Pound weight _____ }
 Thread { *secat.* Black, Brown, or Country Blue, the Pound, *vide Haberdashery Ware.*
 _____ of Gold or Silver, *see the Bounty, vide Chapter the third.*
 'Thrams, the Hundred cont. 5 Score Pound, by 8 Geo. I. cap. 15. Free.
But prohibited to be exported, as per Index.
 Tiffany made of Thread _____ } *vide Linen.*
 Ticking, *British*, the Piece _____ }

Outwards.

	RATES.	DUTY.	Reference to the DUTY.
Tiles, vide Earthen Ware.			
Tobacco Pipes. the small Groce cont. 12 Dozen, by 8 Geo. I. cap. 15. Free.			
Tobacco			
Tools			
Tin {			
<i>But by 8 Geo. I. cap. 15. Free.</i>			
Tuffastates, British, broad, narrow, and with Thread, the Yard, vide Silk.			
Tarnsole, foreign, the Pound, as by 8 Geo. I. cap. 15.			
V			
V Alonia, foreign, the Hundred weight cont. 112 lb. as by 8 Geo. I. cap. 15.			
Vellures British { the single Piece cont. 7 Yards— } by 8 Geo. I. cap. 15. Free.			
the double Piece cont. 15 Yards—			
Verdigrease, foreign, the Pound, as by 8 Geo. I. cap. 15.			
Vinegar of Wine, the Ton, by 8 Geo. I. cap. 15. Free.			
Virginals, the Pair, by 8 Geo. I. cap. 15. Free.			
W			
W Admol, the Yard, by 11 & 12 W. III. cap. 20. Free.			
of Wadmol, the Dozen—			
of Cotton, the Piece—			
of Kersey, the Piece—			
of Flannel, the Piece—			
of Worsted, knit, the Piece—			
of Woollen, knit, the Piece—			
Waistcoats—			
vide Garments.			
Watches			

Tb

The Subsidy of Woollen Cloths, or Old Drapery, as granted

12 Car. II. cap. 4. §. 3, 7.

BY the aforesaid Act, there was a Subsidy of 3*s.* 4*d.* by *Briggs*, and 6*s.* 8*d.* by Strangers, laid upon EVERY SHORT WOOLLEN-CLOTH, called BROAD-CLOTH, exported; containing in Length not above 28 Yards, and in Weight not above 64 Pounds, *white*, or *coloured*; and so in proportion for every Cloth of greater Length and Weight.

And for all other sorts of lesser Cloths, so many Pieces were to be accounted to the short Cloth, as are hereafter limited and appointed.

What, and how many sorts of the lesser Woollen Cloths, hereafter specified, shall be allowed to a Short Cloth.

Defendant Attorney Dennis Tudge walk'd

Straits-

Seven to be accounted for a shortCioth

**Five to be accounted
for a short Clock—**

**Four to be accounted
for a short Cloth—**

Three to be accounted for a short Cloth

Weight: 3 Pounds -----

containing between 12 and 13 Yards, and in

and in Weight 25 Pounds, unfriized —

containing not above 17 or 18 Yards, and

making, contain 14 Yards and in Weight

and in Weight 12 Pounds -----

Northern Dozens, single, forting Penifones, containing between 14 and 15 Yards, Two to be accounted for a short Cloth—
and in Weight 53 Pounds, frized—
Northern Dozens; double—
The m
Cloth
Cloth
Any o
two

But by 11 & 12 W. III. cap. 20, may be exported. Free.

But altho' by the aforesaid 11 and 12 W. III. the Subsidy of Woollen Cloths } White Woollen Broad Cloths, the Piece—o 5 0
was repealed; yet there has been since granted by the 6 Ann. cap. 8. an—
And besides the aforesaid Subsidies of Poundage, and Woollen Cloths, all Goods exported out of the Port of London, by Aliens, or Denizens, are
to pay the Duty of Package, &c. as in Chapter the Fourth.

Duty.

The

The TOTAL NEAT DUTIES payable upon Goods brought Coastwise by Water, from Port to Port of Great Britain; and also to be repaid in case they are afterwards exported to Foreign Parts.

Inwards.

from Port to Port in Great Britain, (except between Sterling Ports in Scotland) are to pay, viz.
 hundred weight, at 112 lb. per Hundred weight
 Bushels Winchester Measure
 Measure
 Casks made of 211-Coal, the Chalder cont. 36 Bushels Winchester Measure
 And besides the aforesaid Duties, all Coals, and Culm imported into the Port of London, are likewise to pay, viz.

For METAGE.

By 5 & 6 W. and M. cap. 10. { For ever, the Chalder
 For the CITY ORPHANS.
 To Michaelmas 1750, the Ton, or Chalder
 For the BUILDING of 50 NEW CHURCHES in or near the Cities of London and Westminster, &c.
 By 9 Ann. cap. 22. { From Michaelmas 1716
 To ditto 1724
 From ditto 1724
 To ditto 1725
 From ditto 1725
 To Ladyday 1751
 From ditto 1751
 For ever
 The Chalder, or Ton 3 0

But a Provision for an hundred Chalders of Coals to be imported yearly for the Use of Chelsea Hospital. 9 Ann. cap. 22. §. 8, &c.

By

DUTIES TO BE				Repaid.	References to the particular Branches.
Paid.					
L. s. d.	l. s. d.	l. s. d.	l. s. d.		
0 3 3	0 3 3	0 3 3	0 3 3		
0 4 10	0 4 10	0 4 10	0 4 10		
0 0 11	0 0 11	0 0 11	0 0 11		
0 4 10	0 4 10	0 4 10	0 4 10		
0 0 4	0 0 4	0 0 4	0 0 4		
0 0 6	0 0 6	0 0 6	0 0 6		
0 0 2	0 0 2	0 0 2	0 0 2		

By the two first Acts, this Duty is appropriated to the Building of 50 New Churches, and the Maintenance of the Ministers; and by the 5 Geo. I. cap. 9. §. 5, 13. is charged with a Fund of £. 21000 *per Annum*, for the raising of £. 36000 for the like, and other Purposes; and with another Fund of £. 30559 : 14 : 0 *per Annum*, for the paying off, and discharging of £. 500000, with Interest at £. 4 *per Cent. per Annum*, for the fortunate Tickets in the Lottery 1st to be taken into the Capital Stock of the South-Sea *per Annum* for so much as they should take in.

of Parliament, is, by the 13 Geo. I. cap. 21. §. 1, 12, 20. after *Michaelmas* 1726, applied to the Discharge of £. 3700000, with Interest at £. 4. *per Cent. per Annum*, to be raised for the Service of the Year 1727. But by 1 Geo. II. cap. 8. §. 1, 2, 3, 5, 16. upon being freed from all former Charges and Incumbrances, by paying off the Proprietors, and cancelling the Exchequer Bills, the Bank of England, by advancing the Sum of £. 1,750,000, are, after 24 *June* 1728, entitled to an Annuity of £. 70000, being after the Rate of £. 4 *per Cent per Annum*.

As this Duty is to be raised, levied, and collected in the same manner, and by the same Rules and Ways, &c. as the other Duties on Coals and Culm brought Coastwise into the Port of London; and as those Duties may be secured to be paid in three Months, and upon Payment of Ready Money, are allowed a Discount of £. 10 *per Cent per Annum*, (which for the said three Months is £. 2½ *per Cent*) therefore if this Duty of 3 Shillings *per Chalder*, or Ton, be paid down, it will be reduced to £. 0 : 2 : 11½, as above. 9 *Ann. cap.* 22. §. 1, &c.

WINES brought Coastwise into London, for the Duties, *vide* Pages 4, 6, 17, 264, 265.

EXCISABLE LIQUORS brought Coastwise, *vide* Brandy in the Index.

MALT brought Coastwise from Scotland, for the Excise Duty, *vide* Malt in the Index.

SALT brought Coastwise from Scotland, for the Excise Duty, *vide* Salt in the Index.

Having in the Introduction to this Chapter, fully shewn the *Nature and Design thereof*, and in the Prosecution of that Design, having used my utmost Endeavours to exhibit the several Duties on Goods and Merchandizes Inwards, Outwards, and Coastwise, in the most plain and obvious Manner I was capable, so that the Total Amount thereof might be discovered at one View; there seems to be nothing further necessary towards the perfect Understanding of the Whole, than to shew the *Nature and Use of the References* on the Right-Hand Margins of the several Pages.

A TABLE of the References, or Letters and Figures, on the right-hand Margins of the preceding Columns of Rates and Duties; with a List of the particular Branches to which they refer: explained by Examples.

THE aforesaid References are designed to point out the several Branches that are chargeable for the respective Goods, against which they are affix'd, and which compose the total Duties to be paid and repaid: Therefore, when the Branches to which any particular sort of Goods be liable, are desired to be known, it must be observed:

I. That the Letter, or Letters of Reference affixed to such Goods, (without regarding the Figure or Figures, if any) must be sought for in the first Column of the following *Table of the References, and the several particular Branches to which they refer.*

II. That the Numbers in the other Columns, which stand opposite to such References, do denote the particular Branches, as they are distinguished by the said Numbers in Page 1, 2. and also again under the Title of, *A List of the particular Branches refer'd to by the Numbers in the foregoing Table, in Page 297, following.*

And besides the aforesaid BRANCHES.

*Additional
Branches.*

ALL GOODS

ALL GOODS	Of the Product of	Liabie to the <i>Subsidy of Poundage</i> , imported by STRANGERS, except where the said original Old Subsidy has been taken away	II.
		Tho' of <i>British</i> Property, having the Distinction of <i>Imported in Ships not belonging to Great Britain or Ireland, or Foreign built</i>	II.
		Of the Production or Manufacture of <i>Muscovy or Russia</i> , imported in Ships not belonging to <i>Great Britain or Ireland</i> , or Foreign built	II.
		Of the Product of <i>Turky</i> , imported in Ships not <i>British</i> built	II.
		Of the Manufacture of <i>India or China</i> , besides all other Duties as from other Places, or in lieu of this Duty, expressly charged on any Species at a lower Rate	7 Art. 30.
		Imported from the <i>Mediterranean Seas</i> , in Ships unqualified	IV.
		<i>France</i> — { not particularly exempted from these Duties, or charged after an higher Rate, in lieu of the Impost 1690, on the Goods particularly charged therewith	8 Art. 36. 13. — }
		<i>Any other French Dominions</i> { not particularly exempted from this Duty, or charged after an higher Rate in lieu of the Impost 1690, on the Goods particularly charged therewith	8 Art. 36.
		Imported into the Port of <i>London</i> , by <i>Aliens</i> or <i>Denizens</i> , as also certain Goods imported in Foreign Ships, are to pay the Duty of <i>Scavage</i> , as in Chapter the Fourth.	

The List of the particular Branches refer'd to by the Numbers in the foregoing Table.

N ^o	Page	N ^o	Page
I	OLD Subsidy ————— 4	16	New Duty on Candles ————— 43
II	Petty Custom ————— 10	17	New Duty on Coals, &c. ————— 44
III	Additional Duty ————— 11	18	Subsidy Outwards ————— 45
IV	One per Cent. Inwards ————— 14	19	Ad. Duty on Coals, &c. ————— 48
2	New Subsidy ————— 16	20	Ad. Duty on Candles ————— 49
3	One third Subsidy ————— 20	21	New Duty on Hops ————— 49
4	Two thirds Subsidy ————— 20	22	New Duty on Hides, &c. ————— 49
5	Impost on Wine and Vinegar — 21	23	Ad. Duty on Hides, &c. ————— 51
6	Impost on Tobacco ————— 24	24	New Duty on Sope, &c. ————— 53
7	Impost 1690 ————— 26	25	Ad. Duty on Sope, &c. ————— 55
8	Impost 169 $\frac{2}{3}$ ————— 31	26	New Duty on Coals exported — 56
9	New Duty on Whalefins ————— 35	27	New Duty on Sail-Cloth ————— 57
10	Fifteen per Cent. on Mullins — 36	28	New Duty on Wrought Plate — 57
11	New Duty on Spice, &c. ————— 37	29	New Duty on Apples ————— 58
12	Ad. Duty on Spice, &c. ————— 38	30	New Duty on Cambricks ————— 58
13	Second 25 per Cent. on French Goods ————— 40	31	Excise on Salt ————— 59
14	Coinage ————— 41	32	Excise on Liquors ————— 62
15	New Duty on Pepper, &c. — 42	33	Inland Duty on Coffee, &c. — 64

So

So that by the aforesaid *Table of the References*, and the *List of the Branches* therein refer'd to, the particular Duties to which any Species of Goods are liable, may be readily discovered; as will more plainly appear by the following Examples, *viz.*

I. Suppose the several Branches chargeable on ALPISTI, were desired to be known.

Upon Recourse to *Alpisti*, it will be found that the Marginal Letter of Reference affixed thereto, is _____ } ———— A.

Opposite to which Letter in the foregoing *Table of References*, are the Numbers _____ } ———— 1, 2, 3, 4.

And by the *List of* { N^o 1. _____ refers to Old Subsidy } Being the particular Branches to which that Commodity is liable.

the *particular* { 2. _____ New Subsidy }

Branches, it will { 3. _____ $\frac{1}{2}$ Subsidy }

be found that — { 4. _____ $\frac{3}{4}$ Subsidy }

And so for all other Species of Goods.

But as the *Imposts* 1690 and 169 $\frac{2}{3}$ consist of a great Number of Articles, it would be very tedious, and in many cases very difficult to discover the particular Head by which many sorts of Goods are chargeable; I have therefore to the Letters of Reference for all the Goods liable to those Duties, annexed a Figure or Figures, to distinguish the particular Article or Head of those Duties: as,

II. Suppose the several Branches chargeable on BRIMSTONE, not French, were desired to be known.

Upon Recourse to such *Brimstone*, it will be found, that the
 Marginal Letter and Figure of Reference, are ———— } ———— B 5
 Opposite to the Letter B (without regarding the Figure 5) in
 the foregoing Table of References, are the Numbers—— } ———— 1, 2, 3, 4, 7.

Which by the *List of the particular Branches*, as before directed for *Alpisti*, will point out the particular Branches to which *Brimstone* is liable: And by the Addition of the Figure 5 to the Letter, it will appear that that Commodity is chargeable with the 5th Article of N^o 7. or Impost 1690.

And where there are two Numbers annexed to the Letter or Letters, the first has respect to the Impost 1690, and the latter to the Impost 169 $\frac{2}{3}$, as in the Case of *Wrought Silks*, &c.

As this Chapter would not have been complete, if I had not, before it was closed, shewn the Nature and Use of *these References*, as well as of the other Parts thereof; I thought it necessary to say thus much on this Head; and that this was the most proper Place: But as *Chapter the third* was purposely designed, and is mostly taken up in Directions for, and Examples of the Computation of the Duties, I must refer thereto, for further Explanation.

All that I have further to add, as proper to be comprehended in this Chapter, are, *The Rules, Orders, &c.* originally annexed to, and printed with the Books of Rates, as being Directions for the Payment and Repayment of the Duties, &c.

CERTAIN RULES, ORDERS, DIRECTIONS, and ALLOWANCES for the Advancement of Trade, and Encouragement of the Merchant, as also for the Regulating as well of the Merchants in making of due Entries and just Payments of their Customs, as of the Officers in all the Ports of this Kingdom, in the faithful Discharge of their Duty : *Annexed to the former Book of Rates referred to in the Act of Tonnage and Poundage, passed Anno 12 Car. II. cap. 4.*

I.

EVERY Merchant shall have free Liberty to break Bulk in any Port allowed by the Law, and to pay Custom and Subsidy for no more than he shall enter and land ; provided that the Master or Purser of every such Ship, shall first make Declaration upon Oath, before any two principal Officers of the Port, of the true Content of his Ship's Lading, and shall likewise after declare, upon his Oath, before the Customer, Collector, Comptroller, or Surveyor, or two of them, at the next Port of this Kingdom, where his Ship shall arrive, the Quantity and Quality of the Goods landed at the other Port, where Bulk was first broken, and to whom they did belong.

II.

All foreign Goods and Merchandize (except Wines, Currants, and wrought Silks) first imported, shall be again exported by any Merchant, within *three Years (as by the 7 Geo. I. cap. 21. §. 10.)* and such Merchant or Merchants as shall export any such foreign Goods or Merchandizes (except before excepted) shall have Allowance, and be repaid by the Officer which received the same, the one Moiety of the Subsidy which was paid at the first Importation of such foreign Goods and Merchandizes, or any Part thereof, so as due Proof be first made by Certificate from the Officers, of the due Entry and Payment of the Custom and Subsidy of all such foreign Goods and Merchandizes Inwards, together with the Oath of the Merchants importing and exporting the same, affirming the Truth thereof, and the Name of his Majesty's Searcher or Under-Searcher in the Port of *London*, and of the Searcher of any other the Out-Ports, testifying the Shipping thereof to be exported. After all which duly performed in manner before expressed, the Moiety of the Subsidy first paid Inwards, shall, without any Delay or Reward, be repaid unto such Merchant or Merchants, who do export such Goods and Merchandizes, within one Month after demand thereof; As also the whole additional Duty of Silks, Linen, and Tobacco, in manner as before is directed.

The like Regulations for Repayment of the New Subsidy. 9 & 10 W. III. cap. 23. §. 13.

III.

And if there be any Agreement now in force, which was formerly made by the late Commissioners of the Customs and Subsidies, with the Merchants-Strangers, or their Factors, or shall hereafter be made by any Commissioners, or Farmers of the Customs and Subsidies, or any other Power (except by Consent of Parliament) with any Merchant or Merchant-Strangers, or their Fac-

tors, for any foreign Goods or Merchandizes to be brought into the Port of London, or any other Port or Haven of this Kingdom of *Great Britain*, and to be exported again by way of Composition; all other Merchants being his Majesty's Subjects, shall be admitted into the same Composition, and not to be excluded from any other Privilege whatsoever, granted to the Stranger by any private Agreement, or Composition, under the same Conditions, and with the same Restriction as shall be made with the Merchant-Stranger.

IV.

Every Merchant, as well *British* as Stranger, that shall ship and export any kind of Wines, which formerly have paid all the Duties of Tonnage Inwards, shall have repaid, or allowed unto them all the Duties of Tonnage paid Inwards: Except to the *British* Man twenty Shillings the Ton, and except to the Stranger five and twenty Shillings the Ton, upon due Proof of the due Entry and Payment of the Tonnage Inwards, and of the Shipping thereof to be exported, to be made in manner as in the second Article is mentioned and expressed.

V.

If any Merchant, Denizen, or Stranger, shall export any *Spanish* or foreign Woolls, he shall have liberty so to do, with this further Condition, that such *Spanish* or other foreign Woolls whatsoever be not exported in any other Ship or Vessel whatsoever, with Intent to be carried beyond the Seas, out of the Kingdom of *Great Britain*, than only in *British* Shipping, upon pain of Confiscation.

VI.

Every Merchant, as well *British* as Stranger, which shall ship and export any Currants, which formerly were duly enter'd, and paid the Subsidy and Custom Inwards, shall have allowed or repaid unto them respectively, all the Custom and Subsidy paid Inwards for the same, (except eighteen Pence for every Hundred weight to the *British*, and two and twenty Pence half-penny for every Hundred weight to the Stranger,) upon due Proof of the due Entry and Payment of the Custom and Subsidy thereof Inwards, and of the Shipping thereof to be exported, to be made in manner as in the second Article is declared.

VII.

If any Merchant having duly paid all Duties Inwards for foreign Goods, and in regard of bad Sales, shall be enforced to keep the same, or any Part thereof, in his Hands, after the space of three Years, (as by 7 Geo. I. cap. 21. §. 10.) shall be elapsed; in this Case, he, or any other Person, is to be permitted to ship the same out for the Parts beyond the Seas, (if they think fit) without Payment of any Subsidy for the same Outwards, upon due Proof that the same was duly entered, and Subsidy paid Inwards.

VIII.

Every Merchant bringing in any sort of Wines into this Kingdom, by way of Merchandize, and shall make due Entrys of the same in the Custom-House, shall be allowed 12 per Cent. for Leakage.

IX.

Every Hogshead of Wine which shall be run out, and not full seven Inches, or above, left therein: And every But or Pipe not above nine Inches, shall be accounted for Outs, and the Merchant to pay no Subsidy for the same.

X.

If any Wines should prove corrupt and unmerchantable, and fit for nothing but to distil into Hot-Waters, or to make Vinegar, then every Owner of such Wines

Wines shall be abated in the Subsidy, according to such his Damages in those Wines, by the Discretion of the Collectors of the Customs, and one of the principal Officers. *But by 6 Geo. I. cap. 12. §. 1. Repealed.*

XI.

If any Tobacco, or other Goods, or Merchandize brought into this Kingdom, shall receive any Damage by Salt Water, or otherwise, so that the Owner thereof shall be prejudiced in the Sale of such Goods, the principal Officers of the Custom-House, or any two of them, whereof the Collector for the time being to be one, shall have Power to chuse two indifferent Merchants, experienc'd in the Values of such Goods; who upon visiting the said Goods, shall certify and declare upon their corporal Oaths, first administer'd by the said Officers, what Damage such Goods have receiv'd, and are lessen'd in their true Value, and according to such Damage in relation to the Rates set on them in this Book,* the said Officers are to make a proportionable Abatement unto the Merchant or Owner of the Subsidy due for the same.

But by { 12 Ann. cap. 8. §. 8, 10. } *Repealed as to Tobacco.*
 { 9 Geo. I. cap. 21. §. 4. }

XII.

The Merchant-Strangers, who according to the Rates and Values in this Book contained, do pay double Subsidy for Lead, Tin, Woollen Cloths, shall also pay double Custom for native Manufactures of Wooll, or part Wooll, and the said Strangers are to pay for all other Goods, as well * Inwards as Outwards, rated to pay the Subsidy of Poundage, three Pence in the Pound, or any other Duty payable by *Charta Mercatoria*, besides the Subsidy.

But by 25 Car. II. cap. 6. §. 1, 2, 3. and 9 Ann. cap. 6. §. 3, 5. Repealed as to Goods imported.

Note, Charta Mercatoria, which was first granted by 31 Edw. I. was confirmed by 27 Edw. III. cap. 26. and the Duty of three Pence per Pound thereby granted, directed to be computed by the Contents of the Goods, according to the Oath of the Importer, or Letters of Credence, without unsealing, or opening: Upon Penalty of Imprisonment by the Officers, and quadruple Damages to the Party grieved, and as much to the King.

XIII.

That the Merchants trading in the Port of London, have free liberty to lade and unlade their Goods at any the lawful Keys, and Places of shipping and landing of Goods, between the Tower of London, and London-Bridge, and between Sun rising and the Sun setting, from the tenth Day of September, to the tenth Day of March; and between the Hours of Six of the Clock in the Morning, and Six of the Clock in the Evening, from the tenth Day of March, to the tenth Day of September, giving notice thereof to the respective Officers appointed to attend the lading and unlading of Goods. And such Officer as shall refuse, upon due Calling, to be present, he shall forfeit for every Default five Pounds, the one Moiety unto the King, and the other Moiety to the Party grieved and suing for the same. *For the lawful Keys, vide Chapter the Fourth.*

XIV.

The Merchants of York, Kingston upon Hull, Newcastle upon Tyne, and the Members thereof, shall be allowed free of Custom and Subsidy, two of the Northern Cloths, and Kerseys in ten, to be shipped in those Ports in the Names

* This is the Duty called Petty Custom, mentioned Page 10.

of double Wrappers, as formerly hath been there allowed them. *But by 11 and 12 W. III. cap. 20. all Woollen Manufactures are Free.*

XV.

The Merchants of *Exeter*, and other Western Parts, shall be allowed free of Subsidy, one Perpetuana in ten, for a Wrapper, and three *Devon* Dozens in twenty, for Wrappers; the same to be shipped out of the Ports of *Exeter*, *Plymouth*, *Dartmouth*, *Barnstable*, *Lime-Regis*, or the Members thereof. *But by the 11 & 12 W. III. cap. 20. all Woollen Manufactures are Free.*

XVI.

All Merchants transporting any sorts of Woollen, whether new or old Drapery, as also Bays and Cottons, shall be allowed one in ten for a Wrapper, free of Custom and Subsidy. *But by 11 and 12 W. III. cap. 20. all Woollen Manufactures are Free.*

XVII.

Every Merchant shall be allowed upon all other Goods and Merchandizes appointed to pay to any the Subsidy of Poundage, according to the Rule of this Book, to be imported, five in the Hundred of all the said Subsidies of Poundage so appointed to be paid.

XVIII.

The Officers, who sit above in the Custom-house of the Port of *London*, shall attend the Service of their several Places, from Nine to Twelve of the Clock in the Forenoon; and one Officer, or one able Clerk shall attend with the Book in the Afternoon, during such Time as the Officers are appointed to wait at the Water-side, for the better deciding of all Controversies that may happen concerning Merchants Warrants: All other the Officers of the Out-Ports shall attend every day in the Custom-House of every respective Port, for dispatch of Merchants and Shippers, between the Hours of Nine of the Clock and Twelve in the Morning, and Two and Four of the Clock in the Afternoon.

XIX.

Every Merchant making an Entry of Goods, either Inwards or Outwards, shall be dispatched in such Order as he cometh; and if any Officer, or his Clerk, shall, either for Favour or Reward, put any Merchant, or his Servant duly attending, by his Turn, or otherwise delay any Person so duly attending, and making his Entries aforesaid, to draw any other Reward, or Gratuity from him, than is limited in the Act for Tonnage and Poundage, and this Book; if the Master-Officer be found faulty herein, he shall, upon Complaint to the chief Officers of the Custom-House, be strictly admonished of his Duty; but if the Clerk be found faulty therein, he shall, upon Complaint to the said chief Officers, be presently discharged of his Service, and not be permitted to sit any more in the Custom-House.

XX.

The Lord Mayor, Commonalty, and Citizens of the City of *London*, their Officers, or Deputies, for, and touching the Offices of Package, Scavage, Baleage, or Portage of any Goods, or Merchandize of Aliens, or their Sons born within this Kingdom, or Untreemen, imported or exported into, or out of the City of *London*, or the Liberties or Ports thereof, unto, or from the Parts beyond the Seas, for, or concerning the receiving, or taking of any Fees, or Rates heretofore usually taken, ~~for, or in respect of the said Offices, or any of them, might,~~ and may receive and take the same, any thing in the Act for Tonnage and Poundage, or this Book, or any former Act to the contrary notwithstanding.

XXI.

All ancient Duties heretofore lawfully taken by any City, or Town Corporate, their Farmers, Deputies, or Officers, under the Name of Town-Custom, or the like, for the Maintenance of Bridges, Keys, Harbours, Wharfs, or the like, shall and may be received and enjoyed as formerly; any thing in the said Act, or any other Act, or Book to the contrary notwithstanding.

XXII.

The Under-Searcher, or other Officers of *Gravesend*, having power to visit and search any Ship outward-bound, shall not, without just and reasonable Cause, detain any such Ship, under colour of searching the Goods therein laden, above three Tides after her arrival at *Gravesend*, under pain of loss of their Office, and rendering Damage to the Merchant or Owner of the Ship. And the Searcher, or other Officer of the Custom-House in any of the Out-Ports, having power to search and visit any Ship outward-bound, shall not, without just and reasonable Cause, detain any such Ship under colour of searching the Goods therein laden, above one Tide after the said Ship is fully laden and ready to set sail, under pain of loss of the Office of such Offender, and rendering Damage to the Merchant and Owner of the Ship.

XXIII.

Note, That all Timber in Balks, which shall be of eight Inches square, or upwards, that shall be imported, or brought from any Part beyond the Sea into the Realm of *Great Britain*, shall be rated according to the Measure of Timber, the Foot square three Pence for the Value thereof, and according to that Rule shall pay for Subsidy, twelve Pence in the Pound according to Poundage; and all under eight Inches square, and above five Inches square, shall pay for Subsidy according to the Rates mentioned in this Book of Rates for middle Balks, and all of five Inches square, or under, shall pay according to the Rate of small Balks.

XXIV.

For avoiding of all Oppression by any of the Officers of the Customs, in any Port of this Kingdom, in exacting unreasonable Fees from the Merchant, by reason of any Entries, or otherwise touching the shipping and unshipping of any Goods, Wares, and Merchandize: It is ordered, that no Officer, Clerk, or other belonging to any Custom-House whatsoever, shall exact, require, or receive any other, or a greater Fee, of any Merchant or other whatsoever; than such as are, or shall be established by the Commons in Parliament assembled: If any Officer, or other shall offend contrary to this Order, he shall forfeit his Office, and Place, and be for ever after incapable of any Office in the Custom-House.

XXV.

All Fees appointed to be paid unto the Customer, Comptroller, Surveyor, or Surveyor-General, in the Port of *London*, for any Cocket or Certificate Outwards, shall be paid altogether in one Sum to that Officer from whom the Merchant is to have his Cocket or Certificate above, in the Custom-House; and after the Merchant hath duly paid his Custom and Subsidy, and other Duties above, in the Custom-House, as is appointed by this Book of Rates, he is to be Master of, and keep his own Cocket or Certificate, until he shall ship out his Goods so entered; when as he is to deliver the same to the Head-Searcher, or his Majesty's Under-Searcher in the Port of *London*, or other Ports, together with the Mark and Number of his Goods.

XXVI.

The Officers of the Custom-House for the time being, shall allow and make good unto all Persons, all such Monies as are, or shall be due unto them for the half Subsidy; and also the *Algier* Duty of foreign Goods formerly exported, now due and unpaid.

XXVII.

XXVII.

The Duties and Sums of Money appointed to be paid by the Act of Subsidy of Tonnage and Poundage passed this Parliament, and by the Book of Rates therein mentioned, and no other, shall be paid to his Majesty's Officers during the Continuance of the said Act, upon Goods imported, or exported, any Law, Statute, or Usage to the contrary notwithstanding. Nevertheless it is declared, that Prifage of Wines, the Duty called Butlerage, and the Duty of twelve Pence upon every Chalder of Sea-Coal exported from Newcastle upon Tyne, to any other Port or Ports of this Realm, shall be continued.

HARBOTTLE GRIMSTONE, *Baronet,*

Speaker of the House of Commons.

RULES, ORDERS, and REGULATIONS :
Annexed to the Additional Book of Rates re-
fer'd to in an Act passed Anno 11^o Georgii
primi, cap. 7.

I.

ANY of the Rates aforesaid, or any thing contained in this *Additional Book of Rates*, is not to extend to alter the Methods prescribed by Law for ascertaining the Values upon such unrated Goods, Wares, and Merchandizes imported, as are of the Growth, Product, or Manufacture of the *East-Indies*, *China*, or other the Parts within the Limits of the Charters granted to the United Company of Merchants of *England* trading to the *East-Indies* :

Or II.

To the charging any Duty upon such sort of Wood, Plank, or Timber wrought, or unwrought, or any of the Goods called Lumber, which are to be imported, Duty free, by Virtue of the Act made in the eighth Year of his present Majesty's Reign, on the Conditions therein mentioned, during the Continuance of the said Act :

Or III.

To the charging any Duty upon such Drugs, or other Goods used in Dying, which are to be imported Duty free, by Virtue of another Act made in the eighth Year of his present Majesty's Reign, on the Conditions therein mention'd,

IV.

And whereas it may happen, that several Goods and Merchandizes may be imported, which are omitted to be rated in the Book of Rates made in the twelfth Year of the Reign of King *Charles* the Second, or in the *Additional Book of Rates* or in some particular Act of Parliament ; in such Case, the Value and Price of such Goods and Merchandizes for the Old Subsidy (other than of those of *India*, *Persia*, or *China*) shall be ascertained by the Oath or Affirmation of the Merchant,

chant, in the Presence of the Customer, Collector, Comptroller and Surveyor, or any two of them; and the better to prevent Frauds, and that all Merchants may be upon an equal Foot in Trade, the Collector and Comptroller, or other proper Officers of the Customs, may open, view, and examine such Goods and Merchandizes, paying Duty *ad Valorem*, and compare the same with the Value and Price thereof so sworn to, or affirmed; and if upon such View and Examination it shall appear, that such Goods or Merchandizes are not valued by such Oath or Affirmation, according to the true Value and Price thereof, according to the true Intent and Meaning hereof; that then, and in such Case, the Importer and Proprietor shall, on demand made in writing by the Customer, or Collector and Comptroller of the Port where such Goods or Merchandizes are entered, deliver, or cause to be delivered, all such Goods and Merchandizes into His Majesty's Warehouse at the Port of Importation, for the Use and Benefit of the Crown; and upon such Delivery, the Customer and Collector of such Port, with the Privy of the Comptroller, shall, out of any Money in the Hands of such Customer or Collector, arising by Customs, or other Duties belonging to the Crown, pay to such Importer or Proprietor, the Value of such Goods and Merchandizes so sworn to, or affirmed, for the said Old Subsidy, as aforesaid, together with an Addition of the Customs and other Duties paid for such Goods, and of ten Pounds *per Centum* to such Value, taking a Receipt for the same from such Importer or Proprietor, in full Satisfaction for the said Goods, as if they had been regularly sold: And the respective Commissioners of the Customs shall cause the said Goods to be fairly and publickly sold for the best Advantage, and out of the Produce thereof, the Money so paid, or advanced as aforesaid, shall be repaid to such Customer, or Collector, with the Privy of the Comptroller, to be replaced to such Funds from whence the same was borrowed, and the Overplus (if any) shall be paid into his Majesty's Exchequer, towards the Sinking Fund, by the Title of * *Unrated Goods imported, under valued.*

SPENCER COMPTON,

Speaker of the House of Commons.

¶ See Branch N^o 34, and 11 Geo. I. cap. 7. §. 2.

CHAPTER the Third.

Containing Directions for, and Examples of, the Method of,

I. The Computation of *The Duties to be paid* on all Goods and Merchandizes *Imported, Exported, and brought Coastwise.*

II. The Computation of *The Duties to be repaid, or drawn back* upon the *Exportation* of such Foreign Goods as are entitled thereto.

III. The Allowances of *The Drawback, or Bounties* on the Exportation of several *British* Goods to Foreign Parts, and of the *Premium on Naval Stores* imported from the *British Plantations, and Scotland.*

IN order to the Computation of the Duties and Drawbacks on Goods Imported, Exported, and brought Coastwise; Recourse must be first of all had to the particular Species of Goods in Chapter the second, under the proper Distinction of INWARDS, OUTWARDS, or COASTWISE, as may be the Case; where, in most Instances, they will be found RATED under their proper Initial Letters, unless they are but one particular Species of many other of the like nature, for which there are general Heads erected, as for *Corn, Drugs, Furs, Grocery Wares, Linen, Wood, &c.* Or if they have not been rated by any particular Act of Parliament, yet if they are liable to any particular Duties, they will be likewise found under their proper Initial Letter, or general Head, with the Duties thereon charged, *For every 20 s. of their Values upon Oatb.* And for all Goods that are neither particularly rated, nor liable to any particular Duties, there is one *General Rule* inserted after Poundage Goods Inwards, Page 257.

The particular Species of Goods, whose Duties or Drawbacks are desired to be known, having been found by the foregoing Directions; in order to compute the said Duties, or Drawbacks, the following Instructions must be carefully observed.

And as the Duties on Foreign Goods imported, and their Drawbacks, when afterwards exported in Time, are of two distinct Kinds, *viz.* TONNAGE and POUNDAGE; I shall therefore distinctly treat of their Computations.

I.—TONNAGE.

This is the Distinction for the Duties payable on Wines imported, because charged after the Rate of so much *per Ton*; the several respective Branches whereof have been already fully and particularly explained under their proper Heads, by having first shewn the gross Duty, next the several particular Discounts,

counts, and lastly, by having inserted the Neat Duty remaining to be paid or secured, *for one Ton, and one Gallon*, after the Deduction of the said Discounts, according to the several Circumstances of Entry.

So that when the several particular Branches, to which any sort of Wines are liable, and which compose the total Duties, are desired to be known; that particular sort, observing the Circumstances of Importation, and the Nature of the Entry, must be sought for between Page 259, and Page 265, and opposite thereto, in the last Column, will be found a REFERENCE, denoting the said particular Branches; the Use and Nature whereof I shall fully illustrate and explain in the following Example.

Suppose, two Casks containing one Ton of Spanish Wine, unfill'd, for Sale, imported into the Port of London, by British, in a British Ship qualified, all Duties paid down.

Upon Recourse to Page 259, (one of those before-mention'd,) in the last Column thereof, opposite to this sort of Wine, under this Circumstance of Entry, will be found the Reference *Z b*; which Reference being sought for, in *The Table of the References*, &c. in Page 296, it will be found to denote, that the Branches 1, III, 2, 3, 4, 5, 14, are in this Case payable.

But to discover the particular Sums, that are to be charged for the aforesaid Branches; they must each of them be consulted in the manner hereafter exemplified, *viz.*

N ^o 1. or Old Subsidy	Upon Recourse to this Branch, under the Distinction of <i>Tonnage</i> , it will be found, That <i>Spanish</i> , &c. Wines in Casks, imported into <i>London</i> , pay the same as <i>Levant</i> Wines, imported into <i>London, Bristol, or Southampton</i> ; which, by <i>British</i> unfill'd is, Neat	3. 10. 2 ³ / ₈
N ^o 2. or New Subsidy	Upon Recourse to this Branch, under the Distinction of <i>Tonnage</i> , it will be found, That the <i>Neat New Subsidy</i> is the same as the <i>Neat Old Subsidy</i> ; which in this Case was	3. 10. 2 ³ / ₈
N ^o 3. or $\frac{1}{3}$ Subsidy	Upon Recourse to this Branch, it will be found to be <i>One third Part of the Neat New Subsidy</i> ; which is	1. 3. 4 ⁵ / ₈
N ^o 4. or $\frac{2}{3}$ Subsidy	Upon Recourse to this Branch, it will be found to be <i>Two third Parts of the Neat New Subsidy</i> ; which is	2. 6. 9 ¹ / ₈
N ^o III. or Additional Duty	Upon Recourse to <i>Wines</i> in this Branch, it will be found, that <i>all other Wines</i> , except those particularly charged, (among which <i>Spanish</i> is not included,) in Casks, unfill'd and paid, pay, Neat	2. 17. 1 ³ / ₈
N ^o 14. or Coinage	Upon Recourse to this Branch, it will be found, that <i>all Wines</i> , except <i>Prisage Wines</i> , pay	0. 10. 0.
N ^o 5. or Impest on Wine	Upon Recourse to this Branch, it will be found, That <i>all other Wines</i> , except those particularly charged, (amongst which <i>Spanish</i> is not included,) for Sale, unfill'd and paid, in Casks, pay, Neat	8. 0. 7 ¹ / ₈

The Total Duties to be paid *l. 21. 18. 3¹/₈*

And after the same manner may the Duties of all other sorts of Wines, under what Circumstances soever, be computed ; observing, that when any number of Tons or Gallons are enter'd, the respective Duties *per* Ton must be multiplied by the number of Tons given, and the Duties *per* Gallon, by the number of Gallons given.

As for Example :

Suppose 12 Casks cont. 5 Tons, 34 Gallons, Portugal Wine unfill'd, imported into the Out-Ports, by British, &c.

Old Subsidy <i>per</i> Ton	2.	6.	9.	12
The number of Tons given	5			
Old Subsidy for 5 Tons	11.	14.	0.	0
Old Subsidy <i>per</i> Gallon				,009285
The number of Gallons given				34
				37140
				27855
Old Subsidy for 34 Gallons			0.	6. 3½
Old Subsidy for 5 Tons 34 Gallons			12.	0. 3½

And so for all other Duties.

But for the greater Ease and Dispatch in computing the several Duties on Wines ; and as many of the Officers of the Customs are not acquainted with Decimal Arithmetick, I would recommend the Use of my Table, printed Anno 1721, under the Title of, *A Complete Table of the Duties upon Wines and Vinegar, &c.* where each Branch will be found ready computed, to the twentieth part of a Penny, for any Quantity, from one Gallon to fifty Tons.

Note, The Old Subsidy of *Perry, Rape of Grapes, Syder, Syder-Eager, and Vinegar,* being likewise under the Regulation of Tonnage, is to be computed by the foregoing Directions.

II. — P O U N D A G E.

This is the Distinction for the Duties, payable on all Goods imported, except Wines, and for all the Duties but the Old Subsidy on *Perry, Rape of Grapes, Syder, Syder-Eager, and Vinegar,* because mostly to be levied and collected at so much *per* Pound, or *per* Cent. of the Rates or Values of the Goods, as is fully and particularly explained under the several Branches : And therefore the first Step towards the Computation of this kind of Duties, is to be able, at sight, readily to take *The 5 per Cent. or 12 d. in the Pound* of any Sum whatsoever : For which Purpose I would advise, that the following Table be learnt by heart.

A Table of the 5 per Cent. of the aliquot Parts of a Pound Sterling.

Rates or Values.			5 per Cent.			Rates or Values.			5 per Cent.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0.	0.	5	0.	0.	0 ½	0.	4.	7	0.	0.	2 ½
0.	0.	10	0.	0.	0 ½	0.	5.	0	0.	0.	3
0.	1.	3	0.	0.	0 ¾	0.	5.	5	0.	0.	3 ¼
0.	1.	8	0.	0.	1	0.	5.	10	0.	0.	3 ½
0.	2.	1	0.	0.	1 ¼	0.	6.	3	0.	0.	3 ¾
0.	2.	6	0.	0.	1 ½	0.	6.	8	0.	0.	4
0.	2.	11	0.	0.	1 ¾	0.	7.	1	0.	0.	4 ¼
0.	3.	4	0.	0.	2	0.	7.	6	0.	0.	4 ½
0.	3.	9	0.	0.	2 ¼	0.	7.	11	0.	0.	4 ¾
0.	4.	2	0.	0.	2 ½	0.	8.	4	0.	0.	5

Rates

Rates or Values.			5 per Cent.			Rates or Values.			5 per Cent.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0.	8.	9	0.	0.	5 $\frac{1}{4}$	0.	14.	7	0.	0.	8 $\frac{1}{4}$
0.	9.	2	0.	0.	5 $\frac{1}{2}$	0.	15.	0	0.	0.	9 $\frac{1}{2}$
0.	9.	7	0.	0.	5 $\frac{3}{4}$	0.	15.	5	0.	0.	9 $\frac{3}{4}$
0.	10.	0	0.	0.	6	0.	15.	10	0.	0.	9 $\frac{1}{2}$
0.	10.	5	0.	0.	6 $\frac{1}{4}$	0.	16.	3	0.	0.	9 $\frac{1}{4}$
0.	10.	10	0.	0.	6 $\frac{1}{2}$	0.	16.	8	0.	0.	10
0.	11.	3	0.	0.	6 $\frac{3}{4}$	0.	17.	1	0.	0.	10 $\frac{1}{4}$
0.	11.	8	0.	0.	7	0.	17.	6	0.	0.	10 $\frac{1}{2}$
0.	12.	1	0.	0.	7 $\frac{1}{4}$	0.	17.	11	0.	0.	10 $\frac{3}{4}$
0.	12.	6	0.	0.	7 $\frac{1}{2}$	0.	18.	4	0.	0.	11
0.	12.	11	0.	0.	7 $\frac{3}{4}$	0.	18.	9	0.	0.	11 $\frac{1}{4}$
0.	13.	4	0.	0.	8	0.	19.	2	0.	0.	11 $\frac{1}{2}$
0.	13.	9	0.	0.	8 $\frac{1}{4}$	0.	19.	7	0.	0.	11 $\frac{3}{4}$
0.	14.	2	0.	0.	8 $\frac{1}{2}$	1.	0.	0	0.	1.	0

And the more easily to recollect the aforefaid Table, as also to enable you to discover the 5 per Cent. of any larger Sum, it need only be confider'd, That 5 per Cent. is the $\frac{1}{20}$ part, and that therefore there must be accounted,

For every	{	Twenty Pounds	1.	0.	0
		Twenty Shillings, or one Pound	0.	1.	0
		Twenty Pence	0.	0.	1
		Twenty Farthings, or 5 Pence	0.	0.	$\frac{1}{4}$

As for Example :

What is the 5 per Cent. of £. 7354 : 17 : 6 ?

The $\frac{1}{20}$ part, or half the Pounds, exclusive of the last Figure	367.	0.	0
The £. 14 remaining, accounted at so many Shillings	0.	14.	0
The 17s. 6d. valued by the Table	0.	0.	10 $\frac{1}{4}$
The 5 per Cent.	367.	4.	10 $\frac{1}{4}$

By the aforegoing Directions and Example, I apprehend, that a Person of but very little Skill in Arithmetick, may, with Ease, be capable of discovering the 5 per Cent. of any Sum whatsoever : So that now supposing him to be very expert therein, I shall next proceed to shew its Use, by giving Directions for, and Examples, of the Method of the Computation of the Duties of POUNDAGE.

And in order to discover the several Neat Branches to which any sort of POUNDAGE Goods are liable, it must be observed,

- I.—That the said Goods must be sought for amongst THE RATES OF MERCHANTIZE INWARDS, (as mentioned between Page 71, and Page 257.) under their proper Initial Letters, or the general Head wherein such Goods are, by their Nature, likely to be comprehended.
- II.—That when the Goods are there found, the Quantity for which the several Branches are desired to be known, must be computed at the Rate affixed to such Goods in the first or second Column, whether it be by the Pound, Yard, Ell, or Hundred, &c.
- III.—That if such Goods are not found to be any where Rated, or tho' expressly Rated, are yet liable to some particular Duty, or Duties, according to their Values upon Oath ; such Value must be ascertained by the Importer, as directed under the proper Branches.
- IV.—That after the Amount of the Goods at their respective Rates, or according to their VALUES UPON OATH, is thus discovered ; you may then proceed to the Computation of the several particular Branches to which such Goods are liable, and which compose the *Total Duties* ; by the Assistance of the REFERENCES in the last Column, which shall be found to stand opposite to their respective Rates ; the Use and Nature whereof are fully illustrated and explained, in the following Example.

Suppose 20 *Casks*, cont. 250 C. of *Brimstone*, not French, imported by British.

Upon Recourse to the Letter *B*, it will be found, That *Brimstone* is rated at 6 *s.* 8 *d.* per Hundred weight, cont. 112 lb. at which Rate, the above Quantity amounts to ————— } 83. 6. 8

And that in the last Column, opposite to such Rate, is the Reference — *B 5* Which Reference being sought for in *The Table of the References, &c.* in Page 296. it will be found to denote, that such *Brimstone* is chargeable with the Branches ————— } 1, 2, 3, 4, 7

But to discover the particular Sums that are to be charged for each of the afore-said Branches, they must each of them be consulted in the manner hereafter exemplified, *viz.*

Upon Recourse to this Branch, under the Distinction of POUNDAGE, it will appear,

No. 1. or Old Subsidy. { I.—That it is to be levied according to the particular Rates, &c. of the Goods; which, in this Example amounts to, as before ————— } 83. 6. 8

II.—That for all Goods, except those otherwise charged, it is to be computed at 1. 5 per Cent. of the Rate, &c. which is ————— } 4. 3. 4

III.—That for all Goods, except those for which there are particular Directions, there must be allowed a Discount of 1. 5 per Cent. which is ————— } 0. 4. 2

Which reduces it to ————— 3. 19. 2

Upon Recourse to this Branch, under the Distinction of POUNDAGE, it will appear,

No. 2. or New Subsidy. { I.—That it is to be levied according to the particular Rates, or Values therein mentioned at 1. 5 per Cent. for all Goods not otherwise particularly charged.

II.—That for all Goods, but Tobacco, there is to be allowed a Discount of 1. 5. per Cent.

III.—That therefore, in this Case, it will be the same as the Old Subsidy; which was ————— } 3. 19. 2

No. 3. or $\frac{1}{3}$ Subsidy. { Upon Recourse to this Branch, it will appear to be One third Part of the Neat New Subsidy; which is ————— } 1. 6. 4 $\frac{1}{2}$

No. 4. or $\frac{2}{3}$ Subsidy. { Upon Recourse to this Branch, it will appear to be Two third Parts of the Neat New Subsidy; which is ————— } 2. 12. 9 $\frac{1}{2}$

Upon Recourse to this Branch, it will appear

No. 7. or Impost 1690. { I.—That *Brimstone* (the 5th Article of this Duty, and to which you are the more readily directed by the Figure 5 annexed to *B*, the Letter of Reference,) is chargeable with 4 *s.* 8 *d.* for every Hundred weight cont. 112 lb. at which Duty, the Quantity in this Example amounts to ————— } 58. 6. 8

II.—That it may be secured for $\frac{4}{3}$ Months, but if paid down, to be allowed a Discount of 1. 6 $\frac{1}{4}$ per Cent. which is ————— } 3. 12. 11

Which reduces it to ————— 54. 13. 9

The Total Duties to be paid ————— 66. 11. 3

The

The foregoing are the several Neat Branches, as they are to be charged in the King's Books; being the Method of Computation most agreeable to the Words of the several Laws which impose the said Branches, and which is usually practised in all the Ports of *England*, except *London*; where the Subsidies are computed upon the Bills, according to the Rates or Values of the Goods, and the other Duties at *twenty times* the Sums thereon imposed; so that in posting the said Branches into the Books, only the one twentieth Part of each of them must be charged: But as the former Method is not only the most natural, but also the most expeditious, by reason that the Duties consist of much smaller Sums, and is likewise more easy, and less subject to mistake, because the Sums that are computed on the Bills, are the same that are to be charged in the Books; I shall give only one Example of the other Method of Computation, and in all the succeeding Examples, shall perform their Operations in the real Sums,

The foregoing Example computed according to the *Gross Weight*, &c.
agreeable to the Practice of the Port of *London*,

The Amount of the Rate, as before—83. 6. 8

Discount at 1.5 per Cent. ————— 4. 3. 4

N^o 7.

C. l. s. d.

250 at 20 times o. 4. 8. i. e. 1.4. 13. 4.

s. d. 4

6. 8— $\frac{1}{2}$ 1000

6. 8— $\frac{1}{2}$ 83. 6. 8

83. 6. 8

1166. 13. 4

72. 18. 4

1093. 15. 0

The $\frac{1}{20}$ Part, or 1.5 per Cent. being the } 66. 11. 3

Total Neat Duty to be paid, as before }

And though the Officers of the Customs are obliged to compute the several particular Branches, to which any Species of Goods are liable, because they are to account for each of them separately ; yet as a Proof of their Operation, I would advise, that upon the *quantity of Goods given*, there be likewise computed the *Total Duty*, according to the Sum charged thereon in the third and fourth, &c. Columns, opposite to their respective Rates : And as to Merchants, it being not at all material to them to know the several Applications which are to be made of the Sums by them paid ; this is the only part of Computation, with which they need acquaint themselves.

The foregoing Example computed according to The Total Duty.

Upon recourse to *Brimstone*, as before directed for the several Branches, it will appear in the third Column, opposite to the Rate thereof, that the *Total Duty* to be paid by *British*, is for every Hundred weight cont. 112 lb.

	} l. s. d.
	} 0 5 3 $\frac{1}{2}$ 6

Therefore

Therefore the Quantity given, must be computed at that Sum; thus.

s.	d.	lb.	s.	d.
4.	0	— $\frac{1}{2}$ —	250	Brimstone. at 5. 3 $\frac{1}{2}$
1.	0	— $\frac{1}{4}$ —	50.	0. 0
0.	3	— $\frac{1}{4}$ —	12.	10. 0
0.	0 $\frac{1}{8}$	— $\frac{1}{8}$ —	3.	2. 6
0.	0 $\frac{3}{8}$	— $\frac{1}{8}$ —	0.	10. 5
0.	0 $\frac{5}{8}$	— $\frac{1}{8}$ —	0.	5. 2 $\frac{1}{2}$
0.	0 $\frac{7}{8}$	— $\frac{1}{8}$ —	0.	2. 1
5.	3 $\frac{1}{2}$	— $\frac{1}{2}$ —	0.	1. 0 $\frac{1}{2}$

The Total Duty, as before—66. 11. 3

And after the manner of the aforesaid Examples, may the *particular Branches*, or the *total Duties* of all other sorts of Poundage Goods be computed: But as the Computation of the Duties is not only the most material, but also by far the most difficult part of the Business of the Customs; and tho' I have so fully exemplified and explained each Branch, and given such ample Instructions for discovering the several Branches that are to be charged for any Species of Goods; yet as I am very sensible, that the best and fullest Instructions I am capable of giving, for the Computation of the Duties, would scarce be sufficient, unless illustrated by Examples; I have formed such a Set of Examples, as do comprehend all the various Instances that can occur in Practice; and which I dare venture to affirm, will, with due Consideration thereof, make any Person that has a tolerable notion of Figures, a perfect Master of Computation.

SECTION the FIRST.

Examples of the Computation of the several Branches of the Customs payable on Goods and Merchandizes imported, under all the different Circumstances of Entry or Importation; whether from *France*, *East-India*, or any other Parts, and not only for *single Articles*, but also for *several kinds of Goods mixt together*.

I.—From any other Parts than *France* or *East-India*.

I.—SINGLE ARTICLES.

200 C. Barilla	200
	200
	200
	200
	224.00
The Amount at the Rate	112. 0. 0
5 per Cent. of the Rate	5. 12. 0
Discount at 1.5 per Cent.	0. 5. 7
N ^o 7.	N ^o 1.—5. 6. 5
200 C. at 2s. 6d.	2.—5. 6. 5
$\frac{1}{4}$ 25. 0. 0	3.—1. 15. 5 $\frac{1}{2}$
$\frac{1}{2}$ 0. 5. 0	4.—3. 10. 11 $\frac{1}{2}$
1. 11. 3 Disc.	7. 23. 8. 9
23. 8. 9 Tot. Duty	39. 8. 0

30 Tons single Dutch Brandy.	
The Amount of the Rate 600.	0. 0
5 per Cent. of the Rate	30. 0. 0
Discount at 1.5 per Cent.	1. 10. 0
N ^o 1	28. 10. 0
2	28. 10. 0
3	9. 10. 0
4	19. 0. 0
Subsidies	85. 10. 0
Coinage	30. 0. 0
Customs	115. 10. 0
N ^o 32. or Excise	1764. 0. 0
Total Duty	1879. 10. 0

Certain unrated Toys }
for Children, valu'd } 150. 0. 0
upon Oath at ———

6 $\frac{2}{3}$ per Cent. ——— 10. 0. 0
N^o 8. Discount — 0. 10. 0

$\frac{1}{4}$ 7. 10. 0	N ^o 1. — 9. 10. 0
$\frac{1}{4}$ 1. 17. 6	2. — 9. 10. 0
0. 9. 4 $\frac{1}{2}$	Disc. 3. — 3. 3. 4
7. 0. 7 $\frac{1}{2}$	4. — 6. 6. 8
	8. — 7. 0. 7 $\frac{1}{2}$

Total Duty 35. 10. 7 $\frac{1}{2}$

600 Checks, the real Value upon
Oath for the New Duties, being
17 s. 6 d. each. 400. 0. 0

N ^o 8. 20. 0. 0	Discount 1. 0. 0
$\frac{1}{4}$ 20. 0. 0	N ^o 1. — 19. 0. 0
$\frac{1}{4}$ 5. 0. 0	Disc. 2. — 19. 0. 0
1. 5. 0	3. — 6. 6. 8
18. 15. 0	4. — 12. 13. 4
N ^o 24, 25	8. — 18. 15. 0
600 at 17 s. 6 d.	24. — 78. 15. 0
75	25. — 78. 15. 0
525	
52. 10. 0	Tot. Duty 233. 5. 0
26. 5. 0	
78. 15. 0	

Certain unrated Glafs }
Manufactures, valu'd } 100. 0. 0
upon Oath at ———

N^o 7. 7 $\frac{1}{2}$ per Cent. — 7. 10. 0
 $\frac{1}{4}$ 15. 0. 0 Discount 0. 7. 6

$\frac{1}{4}$ 3. 15. 0	N ^o 1. — 7. 2. 6
0. 18. 9	Disc. 2. — 7. 2. 6
14. 1. 3	3. — 2. 7. 6
	4. — 4. 15. 0
	7. — 14. 1. 3

Total Duty 35. 8. 9

50 Ells broad German Linen striped,
the real Value upon Oath for the new
Duties, being £. 400.

	500. 0. 0
	25. 0. 0
N ^o III. Discount 1. 5. 0	
17. 6	N ^o 1. — 23. 15. 0
1. 3. 9	Disc. III. — 10. 13. 9
10. 13. 9	2. — 23. 15. 0
N ^o 7.	3. — 7. 18. 4
$\frac{1}{4}$ 18. 15. 0	7. — 17. 11. 6 $\frac{1}{4}$
$\frac{1}{4}$ 4. 13. 9	24. — 60. 0. 0
1. 3. 5 $\frac{1}{4}$	Disc. 25. — 60. 0. 0
17. 11. 6 $\frac{1}{4}$	Tot. Duty 203. 13. 7 $\frac{1}{4}$

120 Quarters of Wheat, not exceeding the Price of 44 s. per Quarter.

N ^o 2.
240. 0. 0
12. 0. 0
Disc. 0. 12. 0
11. 8. 0

N ^o 1. — 96. 0. 0
2. — 11. 8. 0
3. — 3. 16. 0
4. — 7. 12. 0
Total Duty 118. 16. 0

250 Quarters of Oats, exceeding the Price of 16 s. per Quarter, in a foreign Ship.

50. 0. 0
2. 10. 0
Discount 0. 2. 6

N ^o 1. — 2. 7. 6
2. — 2. 7. 6
3. — 0. 15. 10
4. — 1. 11. 8
II. — 0. 12. 6

Total Duty 7. 15. 0

C.

18 Whaleships of foreign Fishing.

	N ^o 9.	324. 0. 0
	18	
	18	16. 4. 0
N ^o 2.	18	Discount—0. 16. 2½
90. 0. 0	18	
	18	N ^o 1.—15. 7. 9¾
	d.	2.—4. 5. 6
Discount—4. 10. 0	2016—at 6	3.—1. 8. 6
		4.—2. 17. 0
4. 5. 9	¼ 50. 8. 0	9.—47. 5. 0
		Total Duty—71. 3. 9¾
	¼ 12. 12. 0	
Discount—3. 3. 0		
	47. 5. 0	

C.

150 Titling Stock-Fish of Foreign Fishing.

	50.	0.	0
	2.	10.	0
Discount	0.	2.	6
	2.	7.	6
N ^o 1.	4.	15.	0
2.	2.	7.	6
3.	0.	15.	10
4.	1.	11.	8
II.	1.	5.	0
Total Duty	10.	15.	0

15.

Certain Earthen Ware, not particularly rated, cont. 400.

N ^o 7.	s. d.
16. 13. 4—at 2 6	
<hr/>	
$\frac{1}{4}$ —2. 1. 8	
<hr/>	
$\frac{1}{4}$ —0. 10. 5	
<hr/>	
0. 2. 7 $\frac{1}{4}$ —Discount.	
<hr/>	
1. 19. 0 $\frac{1}{4}$	
<hr/>	

	10. 13. 4
7 $\frac{1}{2}$ per Cent.—	{ 0. 16. 8 0. 8. 4
	<hr/>
	1. 5. 0
Discount—————	0. 1. 3
	<hr/>
N ^o 1. —————	1. 3. 9
2. —————	1. 3. 9
3. —————	0. 7. 11
4. —————	0. 15. 10
7. —————	1. 19. 0 $\frac{3}{4}$
	<hr/>
Total Duty—————	5. 10. 3 $\frac{1}{4}$
	<hr/>

16.

240 *Italian* wrought Silk, directly from *Italy*, in a *British* built Ship, but unqualified.

N^o III.
9. 10. 0
Discount—0. 19. 0
8. 11. 0

N^o 7.
1/4—40. 0. 0
1/4—10. 0. 0
Discount—2. 10. 0

37. 10. 0
N^o 8.
1/4—24. 0. 0
1/4—6. 0. 0
Discount—1. 10. 0
22. 10. 0

400. 0 0
20. 0. 0
Discount—1. 0. 0

N^o 1. 19. 0. 0
IV. 3. 16. 0
III. 8. 11. 0
IV. 1. 14. 2 1/4
2. 19. 0. 0
3. 6. 6. 8
4. 12. 13. 4
7. 37. 10. 0
8. 22. 10. 0

Total Duty 131. 1. 2 1/4

200 Dozen tann'd Goat-Skins weighing 1800.

N^o 8.
1/4—20. 0. 0
1/4—5. 0. 0
1. 5. 0—Discount.
18. 15. 0

N^o 1. 19. 0. 0
2. 19. 0. 0
3. 6. 6. 8
4. 12. 13. 4
8. 18. 15. 0
22. 45. 0. 0
23. 40. 0. 0
Total Duty—160. 15. 0

C.

120 Raifins of the Sun, by an Alien.

N^o 7.
1/4—12. 0. 0
1/4—3 0. 0
Discount—0. 15. 0
11. 5. 0
N^o 15
120 at 5 s.
30
Discount—3. 0. 0
27. 0. 0

or 11. 8. 0 N^o 1.
0. 3. 0—1/4 of former Disc.
11. 5. 0

240. 0. 0
12. 0. 0
Discount 0. 12. 0
N^o 1. 11. 8. 0
2. 11. 8. 0
3. 3. 16. 0
4. 7. 12. 0
7. 11. 5. 0
15. 27. 0. 0
II. 3. 0. 0

Total Duty 75. 9. 0

2000 Nutmegs.

	300. 0. 0
	<hr/>
	15. 0. 0
Discount	0. 15. 0
	<hr/>
N ^o 15.	
72. 15. 0	
Discount	7. 5. 6
	<hr/>
65. 9. 6	
	<hr/>
N ^o 1.	14. 5. 0
2.	14. 5. 0
3.	4. 15. 0
4.	9. 10. 0
11.	15. 0. 0
12.	15. 0. 0
15.	65. 9. 6
	<hr/>
Total Duty	138. 4. 6
	<hr/>

C.
35 Ginger of the *British West-Indies*, in a *British* built Ship.

C. N ^o 7.					35. 0. 0
35. at 1. 7. 9. 4.					<hr/>
7					1. 15. 0
					<hr/>
s. d. 245. 0. 0					Discount
5. 0. 1	8. 15. 0				0. 1. 9
1. 0. 1	1. 15. 0				<hr/>
3. 4. 8	5. 16. 8				N ^o 1.
	<hr/>				1. 13. 3
261. 6. 8					2.
	<hr/>				1. 13. 3
26. 2. 8	2 per 20				3.
	<hr/>				0. 11. 1
1/2	8. 14. 2 1/2	{ Because imported in a			4.
	<hr/>	{ <i>British</i> built Ship, &c.			1. 2. 2
2. 3. 6 1/2					7.
	<hr/>				8. 3. 4
Discount, 0. 10. 10 1/2					<hr/>
	<hr/>				Total Duty
8. 3. 4	Being 0. 4. 8 per C. wt.				13. 3. 1
	<hr/>				<hr/>

C.
20 Pearl Barley, from the Place of its Growth, &c.

N ^o 2.	N ^o 7		100. 0. 0
C. s. d.	6. 13. 4	N ^o 2.	<hr/>
20 at 6. 8			N ^o 1.
	1/4	0. 13. 4	5. 0. 0
		2 per 20	2.
6. 13. 4			0. 6. 4
	1/4	0. 3. 4	3.
			0. 2. 1 1/4
0. 6. 8			4.
Discount	0. 0. 4	0. 0. 10	0. 4. 2 1/4
	<hr/>	Discount.	7.
0. 6. 4			0. 12. 6
	<hr/>		12.
	0. 12. 6		0. 13. 4
	<hr/>		<hr/>
		Total Duty	6. 18. 6
			<hr/>

lb.
200 Jalap, not from the Place of its Growth, &c.

120. 0. 0	
6. 0. 0	
Discount—0. 6. 0	
N ^o 1.—5. 14. 0	
2.—1. 18. 0	
3.—0. 12. 8	
4.—1. 5. 4	
7.—3. 15. 0	
12.—4. 0. 0	
Total Duty—17. 5. 0	

lb.
600 Rhubarb.

Directly from the Place of its Growth, } { Not directly from the Place of its
in a British-built Ship. } { Growth, or in a foreign-built Ship.

600. 0. 0	1800. 0. 0
30. 0. 0	90. 0. 0
Discount—1. 10. 0	4. 10. 0
N ^o 1.—28. 10. 0	85. 10. 0
2.—9. 10. 0	28. 10. 0
3.—3. 3. 4	9. 10. 0
4.—6. 6. 8	19. 0. 0
7.—18. 15. 0	56. 5. 0
12.—20. 0. 0	60. 0. 0
Total Duty 86. 5. 0	258. 15. 0

lb.
1000 Cortex Peruvianus.

N ^o 8.	6. 5. 0
Discount—0. 6. 3	
N ^o 1.—5. 18. 9	
2.—3. 18. 9	
3.—1. 19. 7	
4.—3. 19. 2	
8.—5. 17. 2½	
12.—5. 0. 0	
Total Duty—28. 13. 5½	

For the New Duties.

Reams	53. 5. 0
20—Fine Fools Cap.	2. 13. 3
20—Demy Printing.	Discount—0. 2. 8
40—Second Fine Pot.	
20—Fine Printing Crown.	Nº 1. ——— 2. 10. 7
8—Imperial Fine.	2. ——— 2. 10. 7
4—Super Royal Fine.	3. ——— 0. 16. 10½
20—Demy Second.	4. ——— 1. 13. 8½
18—Cartridge.	7. ——— 3. 18. 0½
	24. ——— 20. 16. 14
	25. ——— 10. 8. 2
150	Total Duty—42. 14. 3½

Nº 7.
1. 2. 6
1. 4. 0
1. 10. 0
0. 6. 9
¼—4. 3. 3
¼—1. 0. 9½
0. 5. 2¼—Discount.
3. 18. 0½

Nº 24.
2. 10. 0
1. 13. 4
3. 0. 0
1. 0. 0
6. 8. 0
2. 8. 0
2. 10. 0
1. 7. 0
20. 16. 4

4800 of *British* Plantation Tobacco,
 The Amount at the Rate—400
 5 per Cent. of the Rate—20

Duties paid.	Duties secured.
20. 0. 0 ——— 20. 0. 0	
Disc. at 25 per Cent. 5. 0. 0 ——— 5. 0. 0	
Nº 1. ——— 15. 0. 0	15. 0. 0
III. ——— 15. 0. 0	17. 0. 0 ——— 20. 0. 0
2. ——— 15. 0. 0	17. 0. 0
3. ——— 5. 0. 0	5. 13. 4
6. ——— 45. 0. 0	51. 0. 0
Total Duty—95. 0. 0	90. 13. 4 ——— Duties secured.
	15. 0. 0 ——— Nº 1.—paid.
	Total Duty—105. 13. 4

lb.

1200 Spanish Tobacco.

By Common Arithmetick.

By Decimal Arithmetick.

The Amount at the Rate 600. 0. 0

8 per Cent. Discount 30. 0. 0
2. 8. 0

5 per Cent. Discount 27. 12. 0
1. 7. 7 $\frac{4}{10}$

N^o 1. 26. 4. 4 $\frac{10}{100}$
2. 26. 4. 4 $\frac{10}{100}$
3. 8. 14. 9 $\frac{13}{100}$
6. 24. 3. 0

Total Duty 85. 6. 7 $\frac{4}{10}$

N^o 6.

8 per Cent. Discount 30. 0. 0
2. 8. 0

N^o 6 — if secured 27. 12. 0
12 $\frac{1}{2}$ per Cent. Discount 3. 9. 0

N^o 6 — if paid 24. 3. 0

The Discount being 10 per Cent per Annum, is 12 $\frac{1}{2}$ per Cent. for the first 15 Months, when paid within 30 Days from the Ship's Report ; but, for each of the said 15 Months elapsed before Entry, the Importer loses one fifteenth Part of the 12 $\frac{1}{2}$ per Cent.

Example.

Suppose the above Entry not to have been made, till two of the 15 Months had been expired, the Operation would be thus :

N^o 6. — less 8 per Cent. as before — 27. 12. 0
12 $\frac{1}{2}$ per Cent. less $\frac{2}{15}$ — 2. 19. 9 $\frac{13}{100}$

N^o 6. — 2 Months elapsed — 24. 12. 2 $\frac{8}{100}$

Here two of the 15 Months being elapsed, thirteen only remain to be allow'd for, after the Rate of 10 per Cent. per Annum, as thus :

12 Months at 10 per Cent. — 27. 12. 0
1 Month — $\frac{1}{12}$ — 2. 15. 2 $\frac{8}{100}$
1 Month — $\frac{1}{12}$ — 0. 4. 7 $\frac{4}{100}$
13 Months unexpired — 2. 19. 9 $\frac{13}{100}$
24. 12. 2 $\frac{8}{100}$

Or thus :

12 $\frac{1}{2}$ per Cent. less $\frac{2}{15}$ — 27. 12. 0
2. 19. 9 $\frac{13}{100}$
24. 12. 2 $\frac{8}{100}$

15 Pictures above 4 Feet square, imported by an Alien.

	74	15	3	$\frac{1}{2}$			
	<hr/>						
Discount	3.	14.	9	$\frac{4}{10}$			
	0.	3.	8	$\frac{17}{10}$	1	0.	0. $\frac{11}{10}$
	<hr/>						
N ^o 1.	3.	11.	0	$\frac{7}{10}$			
2.	3.	11.	0	$\frac{7}{10}$			
3.	1.	3.	8	$\frac{1}{10}$			
4.	2.	7.	4	$\frac{1}{10}$			
8.	3.	10.	1	$\frac{1}{10}$			
11.	14.	19.	0	$\frac{15}{10}$			
12.	14.	19.	0	$\frac{15}{10}$			
11.	0.	18.	8	$\frac{5}{10}$			
	<hr/>						
Total Duty	45.	0.	0				
	<hr/>						

C.

25 Bound Books.

	92.	8.	2	$\frac{1}{2}$			
	<hr/>						
Discount	4.	12.	4	$\frac{11}{10}$			
	9.	4.	7	$\frac{2}{10}$	1	0.	1. $\frac{17}{10}$
	<hr/>						
N ^o 1.	4.	7.	9	$\frac{2}{10}$			
2.	4.	7.	9	$\frac{2}{10}$			
3.	1.	9.	3	$\frac{1}{10}$			
4.	2.	18.	6	$\frac{1}{10}$			
8.	4.	6.	7	$\frac{1}{10}$			
	<hr/>						
Total Duty	17.	10.	0				
	<hr/>						

II. Sundry Articles of Goods mixt together.

Tho' the foregoing Examples may be sufficient to shew the Nature of the Computation of the Duties on *any one single Article* of Goods; yet, as in Practice, it will be found, that *several Articles*, and which are subject to quite different Duties, do frequently occur in the same Entry; I shall next give Instances thereof, in some of the most material Products of those Countries with which *Great-Britain* does most chiefly trade: But before I enter upon these Examples of *sundry Articles*, it is necessary to be observed, that the most ready and easy Method for a Learner, (who must of course be obliged to consult the Book for the Duties of each Article,) is to make use of Paper either folded or ruled in Columns, wherein he may distinctly charge all the several Branches to which each Article is liable, before he proceeds to the next; which gross Branches being added up, and their proper Discounts deducted, will produce the several Neat Branches to be paid for all the Goods in that Entry: But tho' this Method is the most natural and easy, yet it is not so practicable, because the Bills of Entry being usually no larger than a Quarter of a Sheet of Paper, they will not admit of a sufficient number of Columns: And

there-

therefore I shall exemplify the Method usually practised; which is, to use but one Column only, wherein to charge the Amount of the Rates, opposite to each respective Article, in order to discover the Old Subsidy; and to charge the several other Branches, under the distinction of their proper Numbers, in the vacant Spaces of the Bill.

From Sweden, in a British Ship.

20 Tons Swedish Iron	140.	0.	0
C.			
15 Swedish Deals under 20 Feet long	75.	0.	0
C.			
16 Copper Coin	8.	0.	0
25 Lafts Tar	62.	10.	0
	285.	10.	0

N ^o 7.	N ^o 8	Discount	14.	5.	6
23. 0. 0	6. 0. 0	N ^o 1.	13.	11.	2 $\frac{1}{4}$
7. 10. 0	1. 11. 3	2.	13.	11.	2 $\frac{3}{4}$
$\frac{1}{4}$ —30. 10. 0	$\frac{1}{4}$ —7. 11. 3	3.	4.	10.	5
$\frac{1}{4}$ —7. 12. 6	$\frac{1}{4}$ —1. 17. 9 $\frac{1}{4}$	4.	9.	0.	9 $\frac{1}{4}$
Disc.— 1. 18. 1 $\frac{1}{2}$	0. 9. 5 $\frac{1}{4}$	7.	28.	11.	10 $\frac{1}{2}$
28. 11. 10 $\frac{1}{2}$	7. 1. 9 $\frac{1}{4}$	8.	7.	1.	9 $\frac{1}{4}$
		Disc. Tot. Duty	76.	7.	4 $\frac{1}{2}$

From Norway, in a Foreign Ship.

C.					
40. 0. 0	Deals	200.	0.	0	
3. 2. 0	Battens under 6 $\frac{1}{2}$ Inches	4.	7.	6	
1. 1. 0	Middle Balks	6.	5.	0	
2. 3. 0	Small Spars	2.	15.	0	
10	Middle Masts	5.	0.	0	
5 Tons Norway Iron		35.	0.	0	218. 7. 6
		253.	7.	6	

N ^o 7.	s.	s.	Discount	12.	13.	4 $\frac{1}{2}$
21. 16. 9	—2 per 20 for the Wood.		0.	12.	8	
8. 5. 0	—Iron		N ^o 1.	12.	0.	8 $\frac{1}{2}$
$\frac{1}{4}$ —30. 1. 9.			2.	12.	0.	8 $\frac{1}{2}$
$\frac{1}{4}$ —7. 10. 5 $\frac{1}{4}$			3.	4.	0.	2 $\frac{1}{4}$
Discount—1. 17. 7 $\frac{1}{4}$			4.	8.	0.	5 $\frac{1}{4}$
28. 4. 1 $\frac{3}{4}$			7.	28.	4.	1 $\frac{1}{4}$
			11.	2.	14.	7
			Total Duty	67.	0.	10 $\frac{1}{4}$

From

From *Dantzick*, in a *British* Ship.

C.

15.	0.	0	Spruce Yarn	40.	0.	0
3.	1.	20	Spruce Deals	11.	5.	0
		30	Loads Oak Plank	0.	0.	0
20.	0.	0	Spruce Canvas	12.	0.	0
25.	0.	0	Narrow East Country Linnen, ptam	12.	0.	0
		10	Barrels Spruce Beer	3.	0.	0

356 5. 0

N^o 4.

40. 0. 0
51. 5. 0
90. 0. 0
25. 0. 0

206. 5. 0

10. 6. 3

$\frac{1}{3}$ — 3. 8. 9

$\frac{1}{3}$ — 6. 17. 6

0. 6. 10 $\frac{1}{2}$ — Disc.

6. 10. 7 $\frac{1}{2}$

N^o 7.

2. 0. 0
5. 2. 6
9. 0. 0
1. 17. 6
3. 15. 0

$\frac{1}{4}$ — 21. 15. 0

$\frac{1}{4}$ — 5. 8. 9

1. 7. 2 $\frac{1}{4}$ — Disc.

20. 7. 9 $\frac{1}{2}$

N^o IH.

150. 0. 0

7. 10. 0

0. 7. 6 — Disc.

7. 2. 6

3. 11. 3

0. 7. 1 $\frac{1}{2}$ — Disc.

3. 4. 1 $\frac{1}{2}$

N^o 8.

$\frac{1}{4}$ — 1. 5. 0

$\frac{1}{4}$ — 0. 6. 3

0. 1. 6 $\frac{1}{4}$ — Disc.

1. 3. 5 $\frac{1}{4}$

Discount — 17. 16. 3
0. 17. 9 $\frac{1}{2}$

N^o 1. — 16. 18. 5 $\frac{1}{2}$

2. — 16. 18. 5 $\frac{1}{2}$

3. — 5. 12. 9 $\frac{1}{2}$

4. — 6. 10. 7 $\frac{1}{2}$

III. — 3. 4. 1 $\frac{1}{2}$

7. — 20. 7. 9 $\frac{1}{2}$

8. — 1. 3. 5 $\frac{1}{2}$

14. — 0. 16. 8

Custom — 71. 12. 4 $\frac{1}{2}$

Excise for
13 Barrels } 9. 15. 0
Spruce Beer }

Total Duty — 81. 7. 4 $\frac{1}{2}$

T t

From

therefore I shall exemplify the Method usually practised; which is, to use but one Column only, wherein to charge the Amount of the Rates, opposite to each respective Article, in order to discover the Old Subsidy; and to charge the several other Branches, under the distinction of their proper Numbers, in the vacant Spaces of the Bill.

From Sweden, in a British Ship.

40 Tons Swedish Iron	140. 0. 0
C.	
15 Swedish Deals under 20 Feet long	75. 0. 0
C.	
16 Copper Coin	8. 0. 0
25 Lafts Tar	62. 10. 0
	<hr/>
	285. 10. 0

N ^o 7.	N ^o 8	Discount	14. 5. 6
23. 0. 0	6. 0. 0	N ^o 1. 13. 11. 2 $\frac{1}{4}$	
7. 10. 0	1. 11. 3	2. 13. 11. 2 $\frac{1}{4}$	
<hr/>	<hr/>	3. 4. 10. 5	
$\frac{1}{4}$ —30. 10. 0	$\frac{1}{4}$ —7. 11. 3	4. 9. 0. 9 $\frac{1}{4}$	
<hr/>	<hr/>	7. 28. 11. 10 $\frac{1}{2}$	
$\frac{1}{4}$ —7. 12. 6	$\frac{1}{4}$ —1. 17. 9 $\frac{1}{4}$	8. 7. 1. 9 $\frac{1}{4}$	
<hr/>	<hr/>	<hr/>	
Disc.— 1. 18. 1 $\frac{1}{2}$	0. 9. 5 $\frac{1}{4}$	Disc. Tot. Duty 76. 7. 4 $\frac{1}{2}$	
<hr/>	<hr/>	<hr/>	
28. 11. 10 $\frac{1}{2}$	7. 1. 9 $\frac{1}{4}$		
<hr/>	<hr/>		

From Norway, in a Foreign Ship.

C.	
40. 0. 0 Deals	200. 0. 0
3. 2. 0 Battens under 6 $\frac{1}{2}$ Inches	4. 7. 6
1. 1. 0 Middle Balks	6. 5. 0
2. 3. 0 Small Spars	2. 15. 0
10 Middle Mafts	5. 0. 0
5 Tons Norway Iron	35. 0. 0
	<hr/>
	253. 7. 6

N ^o 7.	s.	s.	Discount	12. 13. 4 $\frac{1}{2}$
21. 16. 9—2 per 20 for the Wood.			0. 12. 8	
8. 5. 0—Iron			N ^o 1. 12. 0. 8 $\frac{1}{4}$	
<hr/>			2. 12. 0. 8 $\frac{1}{4}$	
$\frac{1}{4}$ —30. 1. 9.			3. 4. 0. 2 $\frac{1}{4}$	
<hr/>			4. 8. 0. 5 $\frac{1}{4}$	
$\frac{1}{4}$ —7. 10. 5 $\frac{1}{4}$			7. 28. 4. 1 $\frac{1}{4}$	
<hr/>			II. 2. 14. 7	
Discount—1. 17. 7 $\frac{1}{4}$			<hr/>	
<hr/>			Total Duty—67. 0. 10 $\frac{1}{4}$	
28. 4. 1 $\frac{1}{4}$			<hr/>	
<hr/>				

From

From *Dantwick*, in a *British Ship*.

C.

15.	0.	0	Spruce Yarn	40.	0.	0
3.	1.	20	Spruce Deals	11.	5.	0
		30	Loads Oak Plank	0.	0.	0
20.	0.	0	Spruce Canvas	0.	0.	0
25.	0.	0	Narrow East Country Linnen, plain	0.	0.	0
		10	Barrels Spruce Beer			

356 5. 0

N^o 4.

40. 0. 0
51. 5. 0
90. 0. 0
25. 0. 0

206. 5. 0

10. 6. 3

$\frac{1}{3}$ —3. 8. 9

$\frac{1}{2}$ —6. 17. 6

0. 6. 10 $\frac{1}{2}$ —Disc.

6. 10. 7 $\frac{1}{2}$

N^o 7.

2. 0. 0
5. 2. 6
9. 0. 0
1. 17. 6
3. 15. 0

$\frac{1}{4}$ —21. 15. 0

$\frac{1}{4}$ —5. 8. 9

1. 7. 2 $\frac{1}{4}$ —Disc.

20. 7. 9 $\frac{1}{2}$

N^o IH.

150. 0. 0

7. 10. 0

0. 7. 6—Disc.

7. 2. 6

3. 11. 3

0. 7. 1 $\frac{1}{2}$ —Disc.

3. 4. 1 $\frac{1}{2}$

N^o 8.

$\frac{1}{4}$ —1. 5. 0

$\frac{1}{4}$ —0. 6. 3

0. 1. 6 $\frac{1}{4}$ —Disc.

1. 3. 5 $\frac{1}{4}$

Discount—17. 16. 3
0. 17. 9 $\frac{1}{2}$

N^o 1.—16. 18. 5 $\frac{1}{2}$

2.—16. 18. 5 $\frac{1}{2}$

3.—5. 12. 9 $\frac{1}{2}$

4.—6. 10. 7 $\frac{1}{2}$

III.—3. 4. 1 $\frac{1}{2}$

7.—20. 7. 9 $\frac{1}{2}$

8.—1. 3. 5 $\frac{1}{2}$

14.—0. 16. 8

Custom—71. 12. 4 $\frac{1}{2}$

Excise for
13 Barrels } 9. 15. 0
Spruce Beer }

Total Duty—81. 7. 4 $\frac{1}{2}$

T t

From

From *Russia*, in a Foreign Ship.

10000 Potashes	62.	10.	0
40. 0. 0 Rough Hemp	26.	13.	4
36. 0. 0 Narrow <i>Russia</i> Linen, plain	96.	0.	0
19. 0. 0 <i>Russia</i> Sail Cloth	35.	0.	0
500 Yards <i>Russia</i> Diaper Napkening, not exceeding $\frac{1}{2}$ Ell <i>English</i> in Breadth	8.	6.	8
300 Yards <i>Russia</i> Diaper Tabling, above $\frac{1}{2}$ Ell <i>English</i> in Breadth at 7 d. per Yard	8.	15.	0
100 Red <i>Muscovia</i> Hides, cont. 600 lb.	33.	6.	8

310. 11. 8

N ^o 4.	
62. 10. 0	
26. 13. 4	
33. 6. 8	
122. 10. 0	
6. 2. 6	
0. 6. 1 $\frac{1}{2}$ —Discount.	
5. 16. 4 $\frac{1}{2}$	
$\frac{1}{2}$ —1. 18. 9 $\frac{1}{2}$	
$\frac{1}{3}$ —3. 17. 7	

N ^o III.	
188. 1. 8	
9. 8. 1	
0. 9. 4 $\frac{1}{2}$ —Discount.	
8. 18. 8 $\frac{1}{2}$	
4. 9. 4	
0. 8. 11—Discount.	
4. 0. 5	

Discount	15. 10. 7
N ^o 1.	14. 15. 0 $\frac{1}{2}$
2.	14. 15. 0 $\frac{1}{2}$
3.	4. 18. 4 $\frac{1}{2}$
4.	3. 17. 7
III.	4. 0. 5
7.	25. 7. 3
8.	2. 16. 3
II.	3. 17. 7 $\frac{1}{2}$
22.	5. 0. 0
23.	2. 10. 0
27.	7. 10. 0

N ^o 7.	
20. 0. 0—Potashes.	
7. 1. 0 $\frac{1}{4}$ —Linen.	
$\frac{1}{2}$ 27. 1. 0 $\frac{1}{2}$	
$\frac{1}{4}$ —6. 15. 3	
1. 13. 9 $\frac{1}{2}$ —Discount.	
25. 7. 3	

N ^o 8.	
1. 6. 8	
1. 13. 4	
$\frac{1}{2}$ —3. 0. 0	
$\frac{1}{4}$ —0. 15. 0	
0. 3. 9—Discount.	
2. 16. 3	

Total Duty—80. 7. 7 $\frac{1}{2}$

From

From Flanders.

20 Cambricks	45. 0. 0
150 Ells plain <i>Flanders</i> Linen, under 1 $\frac{1}{2}$ Ell	37. 10. 0
180 Yards Thread Bone-Lace	60. 0. 6
8 Dozen <i>Bridges</i> Thread	18. 0. 0
C.	
6. 2. 0 White Starch	32. 10. 0
40 Bushels Apples, <i>vocat.</i> Pippins	2. 0. 0
50 Thousand <i>Flanders</i> Tiles	100. 0. 0

290. 0. 0

N^o 4.
 65. 8. 0
 98. 0. 0
 32. 10. 0
 2. 0. 0
 160. 8. 0

242. 50. 0

10. 12. 0

0. 10. 7 $\frac{1}{2}$

10. 1. 10 $\frac{1}{2}$

3. 7. 3 $\frac{1}{2}$

3. 6. 14. 7

N^o 7.

3. 6. 10. 0

3. 1. 12. 6

0. 8. 1 $\frac{1}{2}$ —Disc.

6. 1. 10 $\frac{1}{2}$

N^o III.
 77. 10. 0

3. 17. 6

0. 3. 10 $\frac{1}{2}$ —Disc.

3. 13. 7 $\frac{1}{2}$

$\frac{1}{2}$ —1. 16. 9 $\frac{1}{2}$

0. 3. 8 $\frac{1}{2}$ —Disc.

1. 13. 1 $\frac{1}{2}$

N^o 23.

672

56

728—at 2d.

121. 4

6. 1. 4

14. 10. 0
 Disc.—0. 14. 6

N^o 1.—13. 15. 6

2.—13. 15. 6

3.—4. 11. 10

4.—6. 14. 7

III. — 1. 13. 1 $\frac{1}{2}$

7.—6. 1. 10 $\frac{1}{2}$

23.—6. 1. 4

25.—6. 1. 4

29.—4. 0. 0

30.—2. 16. 8

Total Duty—65. 11. 9 $\frac{1}{2}$

From *Holland*.

lb.	600 Cinnamon	200.	0.	0
C.				
3. 2.	0 Unbound Books	3.	10.	0
23. 1.	10 <i>Holland's</i> Duck	116.	13.	4
lb.				
15	Wrought Silk, mix'd with Gold and Silver	52.	10.	0
10 Dozen	Wrought Incle	80.	0.	0
170 Ells	plain <i>Holland's</i> Linen, under 1 $\frac{1}{2}$ Ell	42.	10.	0
40 Yards	<i>Holland's</i> Damask Tabling, above 1 $\frac{1}{2}$, and under } 40.	0.	0	0
lb.	2 Ells			
50 Sisters	Thread	37.	10.	0

572. 10. 4

28. 12. 8

Discount—1. 8. 7 $\frac{1}{2}$

N° 1.—37. 4. 0 $\frac{1}{2}$

2.—27. 4. 0 $\frac{1}{2}$

3.—9. 1. 4

4.—8. 2. 1 $\frac{1}{2}$

III.—5. 7. 7 $\frac{1}{2}$

7.—6. 6. 6 $\frac{1}{2}$

8.—6. 2. 6

11.—10. 0. 0

12.—10. 0. 0

15.—43. 13. 0

27.—11. 13. 4

Total Duty—164. 14. 6 $\frac{1}{2}$

N° 4.

200. 0. 0

3. 10. 0

52. 10. 0

256. 0. 0

12. 16. 0

$\frac{1}{3}$ —4. 5. 4

$\frac{2}{3}$ —8. 10. 8

0. 8. 6 $\frac{1}{2}$

8 2. 1 $\frac{1}{2}$

N° III.

169. 3. 4

82. 10. 0

251. 13. 4

12. 11. 8

0. 12. 7—Discount.

11. 19. 1

5. 19. 6 $\frac{1}{2}$

0. 11. 11 $\frac{1}{2}$ —Discount.

5. 7. 7 $\frac{1}{2}$

N° 7.

5. 5. 0

1. 10. 0

$\frac{1}{4}$ —6. 15. 0

$\frac{1}{4}$ —1. 13. 9

0. 8. 5 $\frac{1}{2}$ —Discount.

6. 6. 6 $\frac{1}{2}$

N° 8.

0. 14. 0

5. 16. 8

$\frac{1}{4}$ —6. 10. 8

$\frac{1}{4}$ —1. 12. 8

0. 8. 2—Discount.

6. 2. 6

From

From *Hamburg*, imported by an Alien.

6.

7.	2.	0	Latten Wire	50.	0.	0
12.	0.	0	Scale-boards	2.	0.	0
25.	0.	0	Narrow <i>German</i> Linen, plain	100.	0.	0
9.	0.	0	Broad <i>German</i> Linen, plain	90.	0.	0
			300 Yards <i>Silesia</i> Diaper Napkening	20.	0.	0
			100 Yards <i>Silesia</i> Diaper Tabling	16.	13.	4
			1b.			
			1200 Unwrought Incle, called short Spinnal	150.	0.	0
			5 Barrels Mum	12.	10.	0

441. 3. 4

N^o 4.

50.	0.	0
2.	0.	0
12.	10.	0
64.	10.	0

3.	4.	6
0.	3.	2½—Disc.

3.	1.	3½
----	----	----

½—1.	0.	5
------	----	---

¾—2.	0.	10½
------	----	-----

N^o III.

226.	13.	4
------	-----	---

11.	6.	8
00.	11.	4—Disc.

10.	15.	4
-----	-----	---

5.	7.	8
0.	10.	9—Disc.

4.	16.	11
----	-----	----

Discount — 22. 1. 2

N^o 1. — 20. 19. 1½

2. — 20. 19. 1½

3. — 6. 19. 8½

4. — 2. 0. 10½

III. — 4. 16. 11

7. — 13. 8. 7½

8. — 5. 16. 0½

14. — 0. 8. 4

24. — 3. 0. 0

25. — 1. 10. 0

11. — 5. 10. 3½

N^o 7.

5. 12. 6 Wire.

0. 4. 0 Scaleboards.

8. 10. 0 Linen.

¼—14.	6.	6
-------	----	---

¼—3.	11.	7½
------	-----	----

0.	17.	10½—Disc.
----	-----	-----------

13.	8.	7½
-----	----	----

N^o 8.

2. 8. 9

3. 15. 0

¼—6.	3.	9
------	----	---

¼—1.	10.	11½
------	-----	-----

0.	7.	8½—Disc.
----	----	----------

5.	16.	0½
----	-----	----

Customs — 85. 8. 11½

Excise for 6½

Barrels Mum } 4. 17. 6

Total Duty — 90. 6. 5½

From

From Jamaica.

C.

80. 0. 0 Brown Sugar	120. 0. 0
12. 0. 0 Cocoa Nuts	30. 0. 0
20. 0. 0 Ginger	20. 0. 0
15. 50 Aloes-Epatia, of the Growth, &c.	15. 0. 0
40 Succads	6. 0. 0
300 Pimento	7. 10. 0
100 Gallons of Rum	8. 6. 8
20 Gallons of Citron Water	50. 0. 0

28. 6. 8

N^o 2.

198. 10. 0

Left-10. 0. 0² for Aloes

85. 0. 0

198. 10. 0

9. 18. 6

Discount-0. 9. 11

188. 10. 0

4. 5. 0

Discount-0. 4. 3

9. 8. 6

0. 9. 5

Disc. Subsidies

4. 0. 9

N^o 14. Coinage-0. 9. 6¹/₂

8. 19. 1

4. 10. 3¹/₂

N^o 7.

C. s. d.

1-0. 10. 0

20 at 4. 8

Rum and Citron Water-4. 10. 3¹/₂

1-0. 2. 6

4. 13. 4

Customs-35. 15. 2¹/₂

Excise-22. 0. 0

0. 0. 7¹/₂ Disc.

Total Duty-57. 15. 2¹/₂

0. 9. 4¹/₂ Aloes

4. 13. 4 Ginger.

5. 2. 8¹/₂

N^o 4.

198. 10. 0

Left-120. 0. 0 for Sugar.

78. 10. 0

3. 18. 6

0. 3. 11 Discount.

3. 14. 7

1. 4. 10¹/₂

2. 9. 8¹/₂

N^o 8.

1. 10. 0

0. 7. 6

1-1. 17. 6

1-0. 9. 4¹/₂

0. 2. 4 Discount.

1. 15. 2

From

From Spain, imported in a Foreign Ship.

C.	120.	0	0	Donia Raisins	60.	0.	0.
				8 Tons Spanish Iron	96.	0.	0.
				56½ Wey Spanish Salt for the Fishery	75.	0.	0.
				14 Tons ordinary Olive Oil	448.	0.	0.
				180 Ounces white wrought Plate	36.	0.	0.
				30 Bushels Chestnuts	7.	10.	0.

682. 10. 0

34. 2. 6

Discourt 1. 14. 1½

Nº 7.

3. 0. 0

13. 4. 0

16. 4. 0

4. 1. 0

1. 0. 3—Disc.

15. 3. 9

Nº 15.

30. 0. 0

3. 0. 0—Disc.

27. 0. 0

Nº 8.

1. 16. 0

0. 7. 6

2. 3. 6

0. 10. 10½

0. 2. 8½—Disc.

2. 0. 9½

Nº II.

60. 0. 0

75. 0. 0

448. 0. 0

583. 0. 0

29. 3. 0

7. 5. 9

Nº 1. 32. 8. 4½

2. 32. 8. 4½

3. 10. 16. 1½

4. 21. 12. 3

7. 14. 3. 9

8. 2. 0. 9½

15. 27. 0. 0

28. 4. 10. 0

II. 7. 5. 9

Total Duty—153. 5. 5

From

C. From the *Streights*, in a *British* Ship, unqualified.

16. 0. 0.	Hard Soap	48.	0.	0.
50. 0. 0.	Currants	300.	0.	0.
160 0. 0.	Rock Alum of the Growth, &c. for Dyers Use	5.	6.	8
20	Grass Catlings	2.	13.	4
11. 30	Italian wrought Silk	50.	0.	0
11. 150	Thrown Silk	100.	0.	0
170	Square Feet of polished Marble Tables	8.	10.	0
50	Ells Farky Linen	3.	15.	0
11. 100	White Wax Candles	7.	10.	0
11. 140	Cantharides, of the Growth, &c.	35.	0.	0
11. 80	Wormseeds, not of the Growth, &c.	40.	0.	0
11. 50	Whole polished Coral, of the Growth, &c.	50.	0.	0
11. 100	Succus Liquoritiæ, of the Growth, &c.	5.	0.	0

N ^o 2.	5.	6.	8.	Alum.	655. 15. 0
655. 15. 0	86.	13.	4 $\frac{2}{3}$	of Cantharides, &c.	
Less 92. 0. 0	92.	0.	0		32. 15. -9
563. 15. 0				Discount	1. 12. 9 $\frac{1}{2}$

28. 3. 9	N ^o 4.	28. 3. 9	N ^o 1.	31. 2. 11 $\frac{1}{2}$
1. 8. 2 $\frac{1}{4}$	Discount.	15. 0. 0	2.	26. 15. 6 $\frac{1}{2}$
26. 15. 6 $\frac{1}{4}$	Less.	13. 3. 9	3.	8. 18. 6 $\frac{1}{4}$
		0. 13. 2 $\frac{1}{2}$	4.	8. 7. 0 $\frac{1}{2}$
		Discount.	7.	20. 18. 10 $\frac{1}{4}$
		12. 12. 6 $\frac{1}{4}$	8.	12. 15. 7 $\frac{1}{4}$

N ^o 7.	7. 10. 0	Currants.	42.	4. 6. 8
0. 10. 8	Alum.	4. 3. 6 $\frac{1}{4}$	16.	1. 13. 4
5. 0. 0	Wrought Silk.	8. 7. 0 $\frac{1}{2}$	20.	1. 13. 4
0. 2. 9 $\frac{3}{4}$	Linen.		24.	14. 18. 8
4. 3. 4	Cantharides, Wormseeds, and Coral.		25.	7. 9. 4
5. 0. 0	Succus Liquoritiæ.		III.	1. 3. 0
			IV.	6. 4. 7

$\frac{1}{4}$ —22. 6. 9 $\frac{3}{4}$	N ^o 8.	1. 10. 0	Catlings	
$\frac{1}{4}$ —5. 11. 8 $\frac{1}{4}$	3. 0. 0	Wrought Silk.	Total Duty	146. 7. 6 $\frac{1}{4}$
1. 7. 11—Disc.	5. 0. 0	Thrown Silk		
30. 18. 10 $\frac{1}{4}$	0. 8. 6	Tables.		
	0. 7. 6	Candles.		
	3. 6. 8	Coral.		

N ^o III.	$\frac{1}{4}$ —13. 12. 8		
50. 0. 0			
3. 15. 0	$\frac{1}{4}$ —3. 8. 2		
53. 15. 0	0. 17. 0 $\frac{1}{2}$	Discount.	
2. 13. 9	12. 15. 7 $\frac{1}{2}$		
0. 2. 8 $\frac{1}{4}$	Disc.		

N ^o 2. 11. 0 $\frac{1}{4}$			
1. 5. 6 $\frac{1}{4}$			
0. 2. 6 $\frac{1}{4}$	Discount.		
1. 3. 0			

III. Goods from *France*, or of the Product of *France*, -&c.

Besides the Directions before given for the Computation of the Duties on Goods imported from foreign Parts, it must be further observed with respect to *French Goods*,

- I. That they are chargeable with all the several Duties (except Impost 1690,) as if they were of the Product of, or imported from, any other Place, unless *East-India* or *China*.
- II. That all *French Goods* and Merchandizes (except *Brandy*, *Salt*, *Vinegar* and *Wine*) are over and above all other Duties, chargeable with Impost 1693, after the Rate of *l. 25 per Cent.* as in Page 32, Article 36; unless they are particularly charged for the said Impost, at an higher Rate; and then instead of the said *l. 25 per Cent.* they must be taken at such Rate, as is the Case of *Bacon*, *Catlings*, and *Necklaces*.
- III. That as to such Goods as are of the Growth, Product, or Manufacture of *France* itself, except *Brandy*, *Vinegar*, and *Wine*, they are also chargeable with a second Duty after the Rate of *l. 25 per Cent.* as in Page 40.

SINGLE ARTICLES.

C.

500 *French Prunes*.

N ^o 8,	
5— $\frac{1}{4}$ —375. 0. 0	
$\frac{1}{4}$ —93. 15. 0	
$\frac{1}{4}$ —23. 8. 9	
Discount—5. 17. 2 $\frac{1}{2}$	
87. 17. 9 $\frac{1}{2}$	

The Amount of the Rate—375. 0. 0

5 per Cent. of the Rate—18. 15. 0
Discount at *l. 5 per Cent.*—0. 18. 9

N ^o 1.	17. 16. 3
2.	17. 16. 3
3.	5. 18. 9
4.	11. 17. 6
8.	87. 17. 9 $\frac{1}{2}$
13.	93. 15. 0

Total Duty—235. 1. 6 $\frac{1}{2}$

C.

40 Ells of Vitery Canvas,

N ^o III.	200. 0. 0
9. 10. 0	
4. 15. 0	10. 0. 0
0. 9. 6 Disc.	Disc. 0. 10. 0
4. 5. 6	N ^o 1.—9. 10. 0
N ^o 8.	2.—9. 10. 0
5 $\frac{1}{4}$ —200. 0. 0	3.—3. 3. 4
$\frac{1}{4}$ —50. 0. 0	III.—4. 5. 6
$\frac{1}{4}$ —12. 10. 0 Tot. Duty	8.—46. 17. 6
Disc.—3. 2. 6 $\frac{1}{2}$	13.—30. 0. 0
46. 17. 6	27.—20. 0. 0

1000 small Groce *French* } 200. 0. 0
Glas Necklaces— } 10. 0. 0

N ^o 8.	Disc. 0. 10. 0
$\frac{1}{8}$ 1000—at 2 s. 6 d.	
$\frac{1}{4}$ —125. 0. 0	N ^o 1.—9. 10. 0
$\frac{1}{4}$ —31. 5. 0	2.—9. 10. 0
7. 16. 3 Disc.	3.—3. 3. 4
117. 3. 9 Total Duty	4.—6. 6. 8
195. 13. 9	8.—117. 3. 9

Unrated <i>French</i> Toys va-		} 1.300.	0. 0
lued upon Oath at—			
N ^o 8.		6 $\frac{3}{4}$ per Cent.	20. 0. 0
5- $\frac{1}{4}$ -300.	0. 0	Disc.—1.	0. 0
<hr/>			
$\frac{1}{4}$ —75.	0. 0	N ^o 1.—19.	0. 0
<hr/>		2.—19.	0. 0
$\frac{1}{4}$ —18.	15. 0	3.—6.	6. 8
<hr/>		4.—12.	13. 4
4.	13. 9	8.—70.	6. 3
<hr/>		13.—75.	0. 0
70.	6. 3	<hr/>	
Total Duty—202. 6. 3			

lb.
200 *French* Wrought Silk, not Al-
modes, nor Lustrings.

N ^o III.	400.	0.	0
19.	0. 0	<hr/>	
19.	10. 0	20.	0. 0
<hr/>		Disc.	Disc. 1. 0. 0
0.	19. 0	N ^o 1.—19.	0. 0
<hr/>		2.—19.	0. 0
8.	11. 0	3.—6.	6. 8
<hr/>		4.—12.	13. 4
N ^o 8.	2.—19.	III.—8.	11. 0
<hr/>		Disc.	8.—93. 15. 0
5- $\frac{1}{4}$ -400.	0. 0	13.	100. 9. 0
<hr/>		<hr/>	
$\frac{1}{4}$ 100.	0. 0	Total Duty—259. 6. 0	
<hr/>		<hr/>	
$\frac{1}{4}$ -25.	0. 0		
<hr/>			
6.	5. 0		
<hr/>			
93.	15. 0		

20 Tons single *French* Brandy.

600.	0. 0
<hr/>	
30.	0. 0
<hr/>	
Discount—	1. 10. 0
<hr/>	
N ^o 1.—	28. 10. 0
2.—	28. 10. 0
3.—	9. 10. 0
4.—	19. 0. 0
<hr/>	
Subsidies—	85. 10. 0
Coinage—	20. 0. 0
<hr/>	
Customs—	105. 10. 0
Excise—	1176. 0. 0
<hr/>	
Total Duty—	1281. 10. 0

C.

150 Frankincense, of the	90. 0. 0
Growth, &c.—	4. 10. 0
<hr/>	
N ^o 8.	Discount—0. 4. 6
<hr/>	
$\frac{1}{4}$ -4.	10. 0
<hr/>	
1. 10. 0	N ^o 1.—4. 5. 0
<hr/>	
5	N ^o 2. 2.—1. 8. 6
<hr/>	
$\frac{1}{4}$ -7.	10. 0
<hr/>	
$\frac{1}{4}$ -1.	17. 6
<hr/>	
Disc. 0.	9. 4 $\frac{1}{2}$
<hr/>	
7.	0. 7 $\frac{1}{2}$
<hr/>	
Total Duty—24. 15. 1 $\frac{1}{2}$	

lb.

1000 *French* Radix Eringii.

25.	0. 0
<hr/>	
N ^o 8.	
5- $\frac{1}{4}$ -25.	0. 0
<hr/>	
$\frac{1}{4}$ -6.	5. 9
<hr/>	
$\frac{1}{4}$ -1.	11. 3
<hr/>	
Disc. 0.	7. 9 $\frac{1}{2}$
<hr/>	
5.	17. 2 $\frac{1}{2}$
<hr/>	
N ^o 12.	
$\frac{1}{4}$ -1.	5. 0
<hr/>	
0.	5. 0
<hr/>	
1.	0. 0
<hr/>	
Tot. Duty 16. 13. 5 $\frac{1}{2}$	

Certain *French* Earthen Ware not par-
ticularly rated, cont. 400 lb.

16.	11. 4
<hr/>	
0.	16. 8
<hr/>	
0.	8. 4
<hr/>	
N ^o 8.	7 $\frac{1}{2}$ per Cent.—1. 5. 0
<hr/>	
5- $\frac{1}{4}$ -16.	13. 4
<hr/>	
Disc.—	0. 1. 3
<hr/>	
$\frac{1}{4}$ -4.	3. 4
<hr/>	
$\frac{1}{4}$ -1.	0. 10
<hr/>	
Disc. 0.	5. 2 $\frac{1}{2}$
<hr/>	
3.	18. 1 $\frac{1}{2}$
<hr/>	
Total Duty—11. 12. 8 $\frac{1}{2}$	

1000 French Kid Skins in the Hair.
N^o 8.

5-1-30. 0. 0
1. 10. 0
7. 10. 0 Discount 0. 1. 6

1-1. 17. 6 N^o 1. 1. 8. 6
2. 1. 8. 6

Disco. 0. 9: 4 $\frac{1}{2}$ 3. 0. 9. 6
7. 0: 7 $\frac{1}{2}$ 8. 7. 0. 7 $\frac{1}{2}$

N^o 22. d. 22. 12. 10. 0
3000, at 1. 23. 6. 5. 0

250 Total Duty 37. 11. 1 $\frac{1}{2}$
12. 10. 0

Unrated French Medicinal Drugs valued
upon Oath at L. 100.

N^o 8. 100. 0. 0
5-1-100. 0. 0 5. 0. 0

1-25. 0. 0 Discount 0. 5. 0
1-6. 5. 0 N^o 1. 4. 15. 0

1-11. 3 Disc. 2. 4. 15. 0
23. 8. 9 3. 1. 17. 8

N^o 12. 4. 3. 3. 4
100: 0: 0 8. 23. 8. 9

1-5. 0. 0 12. 4. 4. 0
1. 0. 0 13. 25. 0. 0

4. 0. 0 Tot. Duty 66. 13. 9

90 Quarters of French Wheat exceeding
44s. and not exceeding 53s. 4d. per
Quarter.

N^o 2. s. d. 1440. 0. 0
90—at 6 8

30. 0. 0 N^o 1. 72. 0. 0
1. 10. 0 2. 1. 8. 6

0. 1. 6 Disc. 3. 0. 9. 6
1. 8. 6 4. 0. 19. 0

8. 7. 0. 7 $\frac{1}{2}$
13. 7. 10. 0

N^o 8. 5-1-30. 0. 0 N^o 2.
1-7. 10. 0 Tot. Duty 89. 7. 7 $\frac{1}{2}$

1-1. 17. 6
0. 9: 4 $\frac{1}{2}$ Discount
7. 0. 7 $\frac{1}{2}$

C:

7. 2. 0 French Bacon—10. 0. 0
N^o 8.

7 0. 10. 0
7 Discount 0. 0. 6

756 N^o 1. 0. 9. 6
840 at 4 2. 0. 9. 6

280 3. 0. 3. 2
8. 13. 2. 6
13. 2. 10. 0

1-14. 0. 0
1-3. 10. 0 Total Duty 17. 1. 0

0. 17. 6 Discount
13. 2. 6

75 Groat of French Eatlings.

N^o 8. s. d. 10. 0. 0
75—at 1. 6

3. 15. 0 Discount 0. 0. 6
1. 17. 6

N^o 1. 0. 9. 6
1-5. 12. 6 2. 0. 9. 6

1-1. 8. 1 $\frac{1}{2}$ 3. 0. 3. 2
8. 5. 5. 5 $\frac{1}{4}$

Disc. 0. 7. 0 $\frac{1}{4}$ 13. 2. 10. 0

5. 5. 5 $\frac{1}{4}$ Tot. Duty 9. 3. 11 $\frac{1}{4}$

5 Tons French Vinegar, Imported by Bri-
tish, and enter'd unfill'd for Sale.

N^o 2. Per Ton—3 19 2 $\frac{1}{2}$
25. 0. 0

1. 5. 0 N^o 1. 10. 16. 0
0. 1. 3 Discount 2. 1. 3. 9

3. 0. 7. 11
1. 3. 9 4. 0. 15. 10

5. 3. 0. 15. 3. 1 $\frac{1}{4}$
13. 75. 0. 0

6. 3. 0 $\frac{1}{2}$ 14. 2. 10. 0
5 Tot. Duty 130. 8. 9 $\frac{1}{4}$

30. 15. 3 $\frac{1}{4}$

C.

50 French Plantation Cocoa-Nuts.

	125.	0.	0
	6.	5.	0
s. N° 8.	Discount—0.	6.	3
5 $\frac{1}{4}$ 125.	0.	0	
	N° 1.—5.	18.	9
$\frac{1}{4}$ —31.	5.	0	2.—5. 18. 9
			3.—1. 19. 7
$\frac{1}{4}$ —7.	16.	3	4.—3. 19. 2
			8.—29. 5. 11 $\frac{1}{2}$
Disc.—1.	19.	0 $\frac{1}{4}$	
	T. Duty	47.	2. 2 $\frac{1}{2}$
	29.	5.	11 $\frac{1}{2}$

240 Bushels of French Oysters.

	7.	0.	0
s. N° 8.			
5- $\frac{1}{4}$ —7.	0.	0	0. 7. 0
	Discount	0.	0. 4 $\frac{1}{2}$
$\frac{1}{4}$ —1.	15.	0	
	N° 1.—0.	6.	7 $\frac{1}{2}$
$\frac{1}{4}$ —0.	8.	9	2.—0. 6. 7 $\frac{1}{2}$
			3.—0. 2. 2 $\frac{1}{2}$
0. 8.	2 $\frac{1}{2}$ Disc.	4.—0.	4. 5 $\frac{1}{2}$
		8.—1.	12. 9 $\frac{1}{2}$
1. 12.	9 $\frac{1}{2}$	13.—1.	15. 0
	Total Duty	—4.	7. 9

10 Tons of French Rape of Grapes, imported by a Stranger, and enter'd fill'd.

	Per Ton—6.	0.	0
N° 2.			10
30.	0.	0	N° 1.—60. 0. 0
1.	10.	0	2.—1. 8. 6
0.	1.	6 Disc.	3.—0. 9. 9
1.	8.	6	4.—0. 19. 0
			8.—7. 0. 7 $\frac{1}{2}$
s. N° 7.			13.—7. 10. 0
5- $\frac{1}{4}$ —30.	0.	0	N° 2.
$\frac{1}{4}$ —7.	10.	0 Tot. Duty	—77. 7. 7 $\frac{1}{2}$
$\frac{1}{4}$ —1.	17.	6	
	0.	9. 4 $\frac{1}{2}$ —Discount.	
	7.	0.	7 $\frac{1}{2}$

20 French Pictures, above 4 Feet square:

	58.	8.	7
s. N° 8.			2. 18. 5
5- $\frac{1}{4}$ —58.	8.	7 Disc.—0.	2. 11
$\frac{1}{4}$ —14.	12.	1 $\frac{1}{2}$ N° 1.—2.	15. 6
			2.—2. 15. 6
$\frac{1}{4}$ —3.	13.	0 $\frac{1}{2}$ 3.—0.	18. 4
			4.—1. 17. 0
0. 18.	3 Disc.	8.—13.	13. 10 $\frac{1}{2}$
		11.—11.	13. 8 $\frac{1}{2}$
13.	13.	10 $\frac{1}{2}$ 12.—11.	13. 8 $\frac{1}{2}$
			13.—14. 12. 1 $\frac{1}{2}$
s. N° 11, 12.			
4- $\frac{1}{4}$ —58.	8.	7 Tot. Duty	60. 0. 0
11.	13.	8 $\frac{1}{2}$	

C.

15 French Bound Books.

	16.	15.	0
	0.	16.	9
	Discount—0.	0.	10
s. N° 8.			N° 1.—0. 15. 11
5- $\frac{1}{4}$ —16.	15.	0	2.—0. 15. 11
			3.—0. 5. 3 $\frac{1}{2}$
$\frac{1}{4}$ —4.	3.	9	4.—0. 10. 1 $\frac{1}{2}$
			8.—3. 18. 6
$\frac{1}{4}$ —1.	0.	11 $\frac{1}{2}$ 13.—4.	3. 9
Disc. 0.	5.	3 Tot. Duty	10. 10. 0
	3.	18.	6

As to the Computation of the Duties on *sundry Articles of French Goods mix'd together in the same Entry*; I apprehend, that the Directions before given for *single Articles of French Goods, and for sundry Articles of other Goods*, will be sufficient, without Examples, and therefore I shall not insert any.

IV. Goods from *East-India* or *China*.

Besides the general Directions before given for the Computation of the Duties on Goods imported from foreign Parts, it must be further observed with respect to Goods of the Growth, Product, or Manufacture of the *East-Indies* or *China*,

- I. That all MANUFACTURES of *India* or *China* (except *Indico* and *Arrack*) are besides the several Duties payable on the like Goods from other Places; to be charged with Impost 1690, after the Rate of *l. 20 per Cent.*
- II. That such Goods as are rated in the first Column of the Book of Rates, may be enter'd by Bills at sight, and Security taken under the common Seal of the Company, for Payment of one half of the Duties at the End of six Kalendar Months, from the time when the Ship was, or ought to have been reported; and for the other half, at the End of twelve Kalendar Months from the said Report; and yet the same Allowances and Deductions are to be made to the said Company, as are made to other Merchants paying down the Duties before landing.

6 Ann. cap. 16. §. 11.

10 ————— 29. — 1, 2.

- III. That for such Goods as are not particularly rated in the first Column of Rates, but are chargeable with the Duties *ad Valorem* (except *Japanned and Lacquer'd Wares*;) upon Entries thereof at the Custom-House, and before landing, the Importers are to give Security by Bond, with two or more sufficient Sureties for Payment of the said Duties according to their real Values, as soon as the Goods shall be sold, and for exposing them to Sale openly and fairly, by way of Auction, or by Inch of Candle, within the City of *London*, within three Years after the Importation: And that the aforesaid real Values, according to which the Duties are to be paid, are to be reckoned according to the gross Price at which such Goods shall be sold; after a Deduction made of so much as the Neat Duties, payable for the same to his Majesty, do really amount unto (except the Duty of *l. 5 per Cent.* payable to the Crown for the Use of the Company,) and of so much as the Company shall, *bonâ fide*, allow for Prompt Payment to the Buyers at such Sales; and likewise of *l. 6 per Cent.* upon the whole Value, to the Company, for their Charges in keeping the said Goods from the Importation, to the time of Sale.

12 & 13 W. III. cap. 11. §. 15.

2 & 3 Ann. ————— 9. — 6, 7.

6 ————— 13. — 11.

7 Geo. I. ————— 21. — 11.

10 ————— 19. — 47.

Note, The Company's Allowance to the Buyer, for Prompt Payment, is *l. 6 ½ per Cent.*

- IV. That as to *Japanned and Lacquer'd Wares*, the Duties thereof are to be paid according to their *full, true and real Values*, to be ascertained by the gross Price at which they shall be sold by the Candle. 12 & 13 W. III. cap. 11. §. 15.
- V. That as to *Callicoes and Dimities*, part of the Duties are payable according to their respective RATES, and part according to their REAL VALUES, as ascertained by their Sale at the Candle, as in Page 39.
- VI. That as to *Arrack*, the Duties payable thereon are the same as *French Brandy*, as in page 226.

Examples of the Computation of the Duties on *East-India*, or *China* Goods.

I. RATED GOODS.

As there is nothing particular to be observed, in relation to the Duties on those Goods, excepting, that if they are manufactured, they are liable to *l. 20 per*

per Cent. for Impost 1690; I concluded, that after so many Examples of single Articles of other Goods, I might very properly comprehend all that was necessary to be noted on this Head, in one Example of sundry Goods mixt together.

Example.

18000 White Callicoes.			
Whereof	850	damaged	$\frac{1}{2}$
	320		$\frac{1}{8}$
	560		$\frac{1}{4}$
	1730	Damaged	
	16270	Sound	
	480	Yards Dimity	
	lb. 3600	Pepper	
	lb. 480	Shellack of the Growth, &c.	
	lb. 520	Myrrh of the Growth, &c.	
C.	lb. 760	Bengal Raw Silk	
25.	o.	o Coffee	
80.	o.	o Salt-Petre, for Dyers Use	
	1500	Walking Canes	
	1650	Callicoes, printed, painted, &c.	
	lb. 480	Indian Wrought Silk	
1185. o. o			

N ^o 2.	8906. 14. 4	White Callicoes.	N ^o III.	10461. 19. 4
	72. o. o	Dimity.	8906. 14. 4	
	34. o. o	Drugs.		
	380. o. o	Raw Silk.	445. 6. 8 $\frac{1}{2}$	Discount—523. 1. 11 $\frac{1}{2}$
	175. o. o	Coffee.	Disc. 22. 5. 4	26. 3. 1
	3. 15. o	Canes.		
	9571. 9. 4		423. 1. 4 $\frac{1}{2}$	N ^o 1.—496. 18. 10 $\frac{1}{2}$
	478. 11. 5 $\frac{1}{2}$		211. 10. 8 $\frac{1}{2}$	2.—454. 12. 10 $\frac{1}{2}$
	23. 18. 6 $\frac{1}{2}$	Disc.	Disc. 21. 3. 0 $\frac{1}{2}$	3.—151. 10. 11 $\frac{1}{2}$
	454. 12. 10 $\frac{1}{2}$		190. 7. 7 $\frac{1}{2}$	4.—303. 1. 11 $\frac{1}{2}$
				III.—190. 7. 7 $\frac{1}{2}$
				7.—1719. 10. 7 $\frac{1}{2}$
				8.—9. 19. 2 $\frac{1}{2}$
				12.—3. 8. o

N ^o 7.	1781. 6. 10 $\frac{1}{4}$	White Callicoes.	N ^o 8.	Total Duty—3329. 9. 8 $\frac{1}{2}$
	14. 8. o	Dimity.	8. 15. o	Coffee.
	3. 8. o	Drugs.	1. 17. 6	Canes.
	19. o. o	Raw Silk.		
	16. o. o	Salt Petre.	$\frac{1}{4}$ —10. 12. 6	
	$\frac{1}{4}$ —1834. 2. 10 $\frac{1}{4}$		$\frac{1}{4}$ —2. 13. 1 $\frac{1}{2}$	
	$\frac{1}{4}$ —458. 10. 8 $\frac{1}{2}$		o. 13. 3 $\frac{1}{4}$	Discount.
	114. 12. 8	Discount.	9. 19. 2 $\frac{1}{2}$	
	1719. 10. 8 $\frac{1}{4}$			

And

And besides the *aforsaid Duties*,

The *White Callicoss* and *Dimity* are chargeable with the Branches N^o 10. and 12. after the manner directed in Page 36, 37, 39.

The *Coffee*, if consumed in *Great Britain*, is liable to the *Island Duty*, as in Page 64.

The *Pepper*, if consumed in *Great Britain*, is further chargeable with several Duties referred to in Page 162; which are to be computed, as in the following Example :

3600 lb. Pepper, delivered out of the Warehouse for Home-Consumption.		
N ^o 7. 4		50. 0. 0
3600—at $\frac{1}{2}$		<hr/>
300		2. 10. 0
150		<hr/>
7. 10. 0		
Discount—0. 10. 0 at $6\frac{2}{3}$ per Cent.		
7. 0. 0		<hr/>
N ^o 15.		
3600—at 3 d.		
900		<hr/>
45. 0. 0		<hr/>
	Discount at 1. 5 per Cent.	0. 2. 6
	N ^o 1.	2. 7. 6
	2.	2. 7. 6
	3.	0. 15. 10
	4.	1. 11. 8
	7.	7. 0. 0
	15.	45. 0. 0
	Total Duty	59. 2. 6

II. UNRATED GOODS.

As to the several Duties to which these Goods are liable, it is only to be observed, as before for Rated Goods, that if they are manufactured, (except *Arrack*) they are subject to 1. 20 per Cent. for Import 1690 : But as the Duties are to be paid according to the *real Values sold for at the Candle*, after a Deduction of the Neat Duties, and the Company's Allowance and Charges; the said Values will differ according to the particular Branches, to which any Species of Goods are subject; and therefore the only Difficulty is in reducing the Values, by making the true and proper Deductions: The Nature whereof is fully illustrated in the following Examples :

1000 lb. *East-Indian Wax-Candles* sold for 1. 100.

The Gross Value	100. 0. 0	100. 0. 0
The uncertain Gross Duties	33. 0. 0	The cert. Dut. 33. 6. 8
		45. 16. 8
Which advances the Value to	133. 0. 0	The Charges 12. 10. 0
		54. 3. 4
		Which reduces the Value to

Then say,

As the advanced Value of 1. 133. 0. 0 is to 1. 33. 0. 0 the Gross Duties;	so is 1. 54. 3. 4 the neat Value, to the neat Duties of	13. 8. 9 $\frac{1}{2}$
		The reduced Value—40. 14. 6 $\frac{1}{2}$

Or,

As the advanced Value of 1. 133. 0. 0 is to 1. 100. 0. 0 the gross Value;	so is 1. 54. 3. 4 the gross reduced Value, to the neat reduced Value of	40. 14. 6 $\frac{1}{2}$
---	---	-------------------------

And

And that this is a true Method, is thus demonstrable; for if

To the reduced Value (as before)	40. 14. 6 $\frac{1}{2}$
Are added { the Duties certain	33. 6. 8
{ the Duties uncertain	13. 8. 9 $\frac{1}{2}$
{ the Allowance of 12 $\frac{1}{2}$ per Cent.	12. 10. 0

The Total makes the Value sold for 100. 0. 0

By which it is evident, that no more is deducted than the Duties and Charges do really amount unto.

See the Operation at large in Example the ninth.

And after the same manner I have given Examples of reducing the Values of all other sorts of Goods, in order fully to shew the Nature and Reason of the Operations: But as in common Practice it would be too tedious to perform such Operations, for every different Quantity of each Species of Goods which may frequently occur; I have, at the Root of each Operation, inserted the reduced Value, in Decimals, for every 20 s. of the Value sold for at the Candle: So that if the Value for which any Commodity is sold, be reduced into a Decimal, and multiplied by such its respective reduced Value of 20 s. the Product will be the reduced Value, upon which the Duties are to be computed.

Examples of reducing the Values, &c. of East-Indian Goods.

I. Certain East-Indian Manufactures not particularly charged,	1. 100. 0. 0
fold at the Candle for	
100. 0. 0	Value
6. 0. 0	Charges.
6. 10. 0	Prompt Payment.
	Discount
	N ^o 1.
	2.
	3.
	4.
	7.
12. 10. 0	
87. 10. 0	Neat Value.
21. 14. 2 $\frac{1}{2}$	Duties uncertain.
65. 15. 9 $\frac{1}{2}$	Reduced Value.
	Gross Duty

3. 5. 9 $\frac{1}{2}$
0. 3. 3 $\frac{1}{2}$ —Discount

3. 2. 6—N^o 1.

3. 2. 6—2.

1. 0. 10—3.

2. 1. 8—4.

12. 6. 8 $\frac{1}{2}$ —7.

21. 14. 2 $\frac{1}{2}$ —Neat Duties.

Less—1. 11. 3 $\frac{1}{2}$ —N^o 1.

20. 2. 11 $\frac{1}{2}$ —Neat Drawback.

Proof.

65. 15. 9 $\frac{1}{2}$ —Reduced Value.

12. 10. 0—Charges.

21. 14. 2 $\frac{1}{2}$ —Neat Charges.

100. 0. 0—Price.

The Proportion.

As l. 133. 0. 0 is to l. 33. 0. 0
So is l. 87. 10. 0 to l. 21. 14. 2 $\frac{1}{2}$

Thus,

133. 0. 0	33. 0. 0	87. 10. 0
20	20	20
2660	660	1750

12

7920

1750

39600

55440

7920

(12

266,0)1386000,0(5210

560

434. 2

280

21. 14. 2 $\frac{1}{2}$

1400

The Reduced Value of 20 s. 657895
11.

11. Certain *East-Indian unmanufactured Goods*, not particularly } charged, sold at the *Candle* for 100. 0. 0

100. 0. 0 ————— Value ————— 100. 0. 0

6. 0. 0 ————— Charges.

6. 10. 0 ————— Prompt Payment.

Discount ————— 5. 0. 0
0. 5. 0

12. 10. 0

87. 10. 0 ————— Neat Value.

13. 18. $7\frac{1}{2}$ ————— Duties uncertain.

73. 11. $4\frac{1}{2}$ ————— Reduced Value.

3. 13. 7
0. 3. 8 ————— Discount.

3. 9. 11 ————— N^o 1.

3. 9. 11 ————— 2.

1. 3. $3\frac{1}{2}$ ————— 3.

2. 6. $7\frac{1}{2}$ ————— 4.

3. 8. $10\frac{1}{2}$ ————— 8.

13. 18. $7\frac{1}{2}$ ————— Neat Duties.

Left — 1. 14. $11\frac{1}{2}$ ————— $\frac{1}{2}$ N^o 1.

12. 3. 8 ————— Neat Drawback.

The Proportion.

As *£*118. 18. 9 is to *£*18. 18. 9
So is *£*87. 10. 0 to *£*13. 18. $7\frac{1}{2}$

Proof.

73. 11. $4\frac{1}{2}$ ————— Reduced Value.

12. 10. 0 ————— Charges.

13. 18. $7\frac{1}{2}$ ————— Neat Duties.

100. 0. 0

The Reduced Value of 20 *s*, —————, 735687

III. Certain *Muslins* or *white Callicoes*, *flower'd*, *fitch'd*, &c. sold at the
 Candle for £.100. 0. 0.

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	
6. 10. 0	Prompt Payment.	
14. 5. 0	N ^o 10 or 12.	
	Discount	5. 0. 0
		0. 5. 0

26. 15. 0

73. 5. 0—Neat Value.
 19. 0. 11—Duties uncertain.

54. 4. 1—Reduced Value.

2. 14. 2 $\frac{1}{2}$
 0. 2. 8 $\frac{1}{2}$ —Discount.

2. 11. 6—N^o 1.
 1. 3. 2—III.
 2. 11. 6—2.
 0. 17. 2—3.
 1. 14. 4—4.
 10. 3. 3—7.

19. 0. 11—Neat Duties uncertain.
 14. 5. 0—N^o 10. or 12. certain.

33. 5. 11—Total Duties.
 Less—1. 5. 9— $\frac{1}{2}$ N^o 1.

32. 0. 2—Total Drawback.

N^o 1.—4. 15. 0
 III.—2. 2. 9
 2.—4. 15. 0
 3.—1. 11. 8
 4.—3. 3. 4
 7.—18. 15. 0

Gross Duties—35. 2. 9

The Proportion.

As £.135. 2. 9 is to £.35. 2. 9
 So is £.73. 5. 0 to £.19. 0. 11

Proof.

54. 4. 1—Reduced Value.
 12. 10. 0—Charges.
 33. 5. 11—Duties.

100. 0. 0

The Reduced Value of 20s. —————, 542041.

Certain

Certain *East-Indian Cotton Manufactures* sold at the Candle for *l. 100.*

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	5. 0. 0
6. 10. 0	Prompt Payment.	Discount—0. 5. 0
14. 5. 0	N° 12.	N° 1.—4. 15. 0

26. 15. 0

73. 5. 0—Neat Value.

18. 3. 6—Duties uncertain.

55. 1. 6—Reduced Value.

Gross Duties—33. 0. 0

2. 15. 1

0. 2. 9—Discount.

2. 12. 4—N° 1.

2. 12. 4—2.

0. 17. 5 $\frac{1}{2}$ —3.

1. 14. 10 $\frac{1}{2}$ —4.

10. 6. 6—7.

18. 3. 6—Neat Duties uncertain.

14. 5. 0—N° 12—Certain.

32. 8. 6—Total Duty.

Less —1. 6. 2— $\frac{1}{2}$ N° 1.

31. 2. 4—Neat Drawback.

The Reduced Value of 20 s. —,55075.

IV. Certain *China Ware* sold at the Candle for *l. 100. 0. 0.*

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	
6. 10. 0	Prompt Payment.	7 $\frac{1}{2}$ per Cent.—7. 10. 0

12. 10. 0

87. 10. 0—Neat Value.

29. 19. 7 $\frac{1}{2}$ —Duties uncertain.

57. 10. 4 $\frac{1}{2}$ —Reduced Value.

4. 6. 3 $\frac{1}{4}$ —7 $\frac{1}{2}$ per Cent.

0. 4. 3 $\frac{3}{4}$ —Discount.

4. 1. 11 $\frac{1}{2}$ —N° 1.

4. 1. 11 $\frac{1}{2}$ —2.

1. 7. 4—3.

2. 14. 7 $\frac{1}{2}$ —4.

10. 15. 8 $\frac{1}{2}$ —7.

6. 18. 0 $\frac{1}{2}$ —12.

29. 19. 7 $\frac{1}{2}$ —Neat Duties.

Less —2. 0. 11 $\frac{3}{4}$ — $\frac{1}{2}$ N° 1.

27. 18. 7 $\frac{1}{4}$ —Neat Drawback.

The Reduced Value of 20 s. —,575187.

X x 2

The Proportion.

As *l. 133. 0. 0* is to *l. 33. 0. 0*

So is *l. 73. 5. 0* to *l. 18. 3. 6*

Proof. —

55. 1. 6—Reduced Value.

12. 10. 0—Charges.

32. 8. 6—Duties.

100. 0. 0

N° 1.—7. 2. 6

2.—7. 2. 6

3.—2. 7. 6

4.—4. 15. 0

7.—18. 15. 0

12.—12. 0. 0

Gross Duties—52. 2. 6

The Proportion.

As *l. 152. 2. 6* is to *l. 52. 2. 6*

So is *l. 87. 10. 0* to *l. 29. 19. 7 $\frac{1}{2}$*

Proof.

57. 10. 4 $\frac{1}{2}$ —Reduced Value.

12. 10. 0—Charges.

29. 19. 7 $\frac{1}{2}$ —Neat Duties.

100. 0. 0

V. Certain East-Indian Drugs manufactured, sold at the Candle for £. 100.

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	
6. 10. 0	Prompt Payment.	
		5. 0. 0
		Discount—0. 5. 0
12. 10. 0		
87. 10. 0	Neat Value.	N ^o 1.—4. 15. 0
23. 12. 7½	Neat Duties.	2.—4. 15. 0
		3.—1. 11. 8
63. 17. 4½	Reduced Value.	4.—3. 3. 4
		7.—18. 15. 0
		12.—4. 0. 0
3. 3. 10½		
0. 3. 2½	Discount.	Gross Duties—37. 0. 0
3. 0. 8	N ^o 1.	
3. 0. 8	2.	
1. 0. 2½	3.	
2. 0. 5½	4.	
11. 19. 6½	7.	
2. 11. 1½	12.	
23. 12. 7½	Neat Duties.	
Less —1. 10. 4	½N ^o 1.	
22. 2. 3½	Neat Drawback.	

The Proportion.

As £. 137. 0. 0 is to £. 37. 0. 0
So is £. 87. 10. 0 to £. 23. 12. 7½

Proof.

63. 17. 4½—Reduced Value.
12. 10. 0—Charges.
23. 12. 7½—Neat Duties.

100. 0. 0

The Reduced Value of 20s. —, 638687.

VI. Certain *East-Indian Drugs unmanufactured*, sold at the Candle for £. 100.

100.	0.	0	Value	100.	0.	0
	6.	0.	Charges.			
	6.	10.	Prompt Payment.		5.	0.
				Discount	0.	5.
12.	10.	0				
				N ^o 1.	4.	15.
87.	10.	0	Neat Value.	2.	4.	15.
16.	6.	6 $\frac{1}{4}$	Neat Duties.	3.	1.	11.
				4.	3.	3.
71.	3.	5 $\frac{3}{4}$	Reduced Value.	8.	4.	13.
				12.	4.	0.
3.	11.	2				
0.	3.	6 $\frac{1}{2}$	Discount.	Gross Duties	22.	18.
3.	7.	7 $\frac{1}{2}$	N ^o 1.			
3.	7.	7 $\frac{1}{2}$	2.			
1.	2.	6 $\frac{1}{2}$	3.			
2.	5.	1	4.			
3.	6.	8 $\frac{1}{2}$	8.			
2.	16.	11 $\frac{1}{4}$	12.			
16.	6.	6 $\frac{1}{4}$	Neat Duties.			
Less	1.	13.	9 $\frac{3}{4}$ — $\frac{1}{2}$ N ^o 1.			
14.	12.	8 $\frac{1}{2}$	Neat Drawback.	100.	0.	0
			The Reduced Value of 20 s.			711739.

The Proportion.
As £. 122. 18. 9 is to £. 22. 18. 9
So is £. 87. 10. 0 to £. 16. 6. 6 $\frac{1}{4}$

Proof.
71. 3. 5 $\frac{3}{4}$ — Reduced Value.
12. 10. 0 — Charges.
16. 6. 6 $\frac{1}{4}$ — Neat Duties.

X. Certain *East-Indian* Goods, for *Dyers Use*, (as by 3 & 4 *Ann.* cap. 4. and not exempted from Duty by 8 *Geo.* I. cap. 15.) *manufactured*, sold at the Candle for *l.* 100. 0. 0.

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	
6. 10. 0	Prompt Payment.	5. 0. 0
		Discount—0. 5. 0
12. 10. 0		
87. 10. 0	Neat Value.	N ^o 1.—4. 15. 0
16. 13. 0	Neat Duties.	7.—18. 15. 0
		Gross Duty—23. 10. 0
70. 17. 0	Reduced Value.	
3. 10. 10 $\frac{1}{4}$		The Proportion.
0. 3. 6 $\frac{1}{2}$	Discount.	As <i>l.</i> 123. 10. 0 is to <i>l.</i> 23. 10. 0
		So is <i>l.</i> 87. 10. 0 to <i>l.</i> 16. 13. 0
3. 7. 3 $\frac{3}{4}$	N ^o 1.	Proof.
13. 5. 8 $\frac{1}{4}$	7.	70. 17. 0—Reduced Value.
		12. 10. 0—Charges.
16. 13. 0	Neat Duty.	16. 13. 0—Neat Duty.
Left—1. 13. 8— $\frac{1}{2}$ N ^o 1.		
14. 19. 4	Neat Drawback.	100. 0. 0

The Reduced Value of 20 s.—,7085.

XI. Certain *East-Indian* Goods for *Dyers Use*, (as by 3 & 4 *Ann.* cap. 4. and not exempted from Duty by 8 *Geo.* I. cap. 15.) *unmanufactured*, sold at the Candle for *l.* 100.

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	
6. 10. 0	Prompt Payment.	5. 0. 0
		Discount—0. 5. 0
12. 10. 0		
87. 10. 0	Neat Value.	N ^o 1.—4. 15. 0
7. 10. 11	Neat Duties.	8.—4. 13. 9
		Gross Duty—9. 8. 9
79. 19. 1	Reduced Value.	
3. 19. 11 $\frac{1}{2}$		The Proportion.
0. 4. 0	Discount.	As <i>l.</i> 109. 8. 9 is to <i>l.</i> 9. 8. 9
		So is <i>l.</i> 87. 10. 0 to <i>l.</i> 7. 10. 11
3. 15. 11 $\frac{1}{2}$	N ^o 1.	Proof.
3. 14. 11 $\frac{1}{2}$	8.	79. 19. 1—Reduced Value.
		12. 10. 0—Charges.
7. 10. 11	Neat Duty.	7. 10. 11—Neat Duty.
Left—1. 17. 11 $\frac{1}{4}$ — $\frac{1}{2}$ N ^o 1.		
5. 12. 11 $\frac{1}{4}$	Neat Drawback.	100. 0. 0

The Reduced Value of 20 s.—,799541.

XII. Certain unrated Goods prohibited to be worn or used in Great Britain, at Bengals and Stuffs mixt with Silk, or Herbs, of the Manufacture of Persia, China, or East-India; and Manufactures of Cotton, printed, painted, stained or dyed there, or Furniture or Apparel made thereof, sold at the Candle for £.100.

100. 0. 0	Value	100. 0. 0
6. 0. 0	Charges.	5. 0. 0
6. 10. 0	Prompt Payment.	Discount—0. 5. 0
12. 10. 0		4. 15. 0
87. 10. 0	Neat Value.	$\frac{1}{2}$ N ^o 1.—2. 7. 6
2. 0. 7	Duties uncertain.	
85. 9. 5	Reduced Value.	
4. 5. 5 $\frac{1}{2}$	Discount.	
0. 4. 3 $\frac{1}{4}$		
4. 1. 2 $\frac{1}{4}$		
12. 0. 7	$\frac{1}{2}$ N ^o 1. the Neat Duty.	

The Proportion.

As £. 102. 7. 6 is to £. 2. 7. 6
So is £. 87. 10. 0 to £. 2. 0. 7

Proof.

85. 9. 5.—Reduced Value.
12. 10. 8.—Charges.
2. 0. 7.—Neat Duty.

100. 0. 0

The Reduced Value of 20s. —————, 854708

XIII. Certain East-Indian Japann'd or Lacquer'd Wares sold at the Candle for £. 100.

100. 0. 0
5. 0. 0
Discount—0. 5. 0
N ^o 1.—4. 15. 0
2.—4. 15. 0
3.—1. 11. 8
4.—3. 3. 4
7.—18. 15. 0
Total Duty—33. 0. 0
Less— $\frac{1}{2}$ N ^o 1.—2. 7. 6
Total Drawback—30. 12. 6

The Duties on Japann'd and Lacquer'd Wares, are, by the 12 and 13 W. III. cap. 11. §. 15. to be computed according to the Gross Price at the Candle; and there-

therefore the Value is not to be reduced by making any Deduction for Duties; &c. as directed by 2 & 3 Ann.

By the several foregoing Examples and Directions, I have endeavoured fully to explain the Nature and Method of the Computation of the Duties on Goods and Merchandises regularly imported: But there being two other Instances, wherein there is often required an Operation previous to the Computation of the Duties, I shall conclude this Head, with giving proper Instructions and Examples.

I. Goods brought into his Majesty's Warehouses for Security of the Duties; and after having remained there unenter'd for the Space of six Months, sold to the highest Bidder, in Pursuance of the Acts of 12 Ann. cap. 8. §. 11. and 12 Geo. I. cap. 28. §. 19.

If sold for more than the Duties.

As suppose,

982 Ells plain Holland's Linen under 1½ Ell, sold for	£. 116.	8.	0
The Amount at the Rate	£. 145.	10.	0
	7.	5.	6
Discount	£. 0.	7.	3½
Nº 1.	£. 6.	18.	2½
2.	£. 6.	18.	2½
3.	£. 2.	6.	0½
III.	£. 3.	2.	2½
The Total Duty	£. 19.	4.	8½
And suppose The Charges to be	£. 2.	7.	6
	21.	12.	2½
The Surplus, to be charged to The Branch of Customs	£. 94.	15.	9½
	£. 116.	8.	0

If sold for less than the Duties.

It.

As suppose,

348 Succus Eiquoritzæ, sold for	£. 14.	10.	0
The Charges	£. 0.	12.	6
The Amount at the Rate	£. 17.	8.	0
	0.	17.	4½
Discount	£. 0.	0.	10½
Nº 1.	£. 0.	16.	6½
2.	£. 0.	5.	6
3.	£. 0.	1.	10
4.	£. 0.	3.	8
7.	£. 16.	6.	3
12.	£. 0.	11.	7
The full Duty	£. 18.	5.	4½
Being more than the Neat Produce.			

And

And therefore the Quantity must be reduced after the manner of the next Example, and will be found to be 264 $\frac{1}{2}$ lb. the Duties whereof are equal to the neat Produce of the Sale, as appears by the following Operation ; Being the Proportion in which the said Produce is to be charged.

The Amount of the Rate of lb. 264 $\frac{1}{2}$ Succus Liquoritzæ ——— 13. 4. 4

The Proportion.

As l. 18. 5. 4 $\frac{1}{2}$ is to lb. 348.
So lb. 13. 17. 6 to lb. 264 $\frac{1}{2}$.

Discount ——— 0. 13. 2 $\frac{1}{2}$
0. 0. 8

N^o 1. ——— 0. 12. 6 $\frac{1}{2}$
2. ——— 0. 4. 2
3. ——— 0. 1. 4 $\frac{1}{2}$
4. ——— 0. 2. 9 $\frac{1}{2}$
7. ——— 12. 7. 9 $\frac{1}{2}$
12. ——— 0. 8. 9 $\frac{1}{2}$

The Total Duty, equal to the Neat Produce ——— l. 13. 17. 6

H. Money paid by way of Composition for the Duties on Goods clandestinely imported, in pursuance of 12 Geo. I. cap. 21. §. 32.

Suppose the Person to have been guilty of the Running of Coffee; for which Offence the Treasury have agreed with him for a Composition of l. 500.

The said Sum must be applied to the several Branches in Proportion, as in the following Example.

C.
1. 0. 0 — Coffee.

7. 0. 0

Discount ——— 0. 7. 0
0. 0. 4 $\frac{1}{2}$

N^o 1. ——— 0. 6. 7 $\frac{16}{20}$
2. ——— 0. 6. 7 $\frac{16}{20}$
3. & 4. ——— 0. 6. 7 $\frac{16}{20}$
8. ——— 0. 6. 6 $\frac{11}{20}$
33. ——— 11. 4. 0

The Total Duty per C. wt. 12. 10. 6 $\frac{1}{2}$

Then say,

As l. 12. 10. 6 $\frac{1}{2}$ is to C. 1. 0. 0 so is l. 500. to C. 39. 3. 18 $\frac{1}{2}$.

So that if the several respective Duties are charged upon that Quantity, they will shew the Proportion in which the above Composition-Money is to be applied, viz.

C.
39. 3. 18½—Coffee.

13. 19. 5
0. 13. 11½

Nº 1.	13.	5.	5½
2.	13.	5.	5½
3.	4.	8.	5½
4.	8.	16.	11½
8.	13.	1.	11½
32.	447.	1.	8
<hr/>			
	500.	0.	0
<hr/>			

EXAMPLES of the Computation of the Duties on Goods and Merchandizes *exported*, and *brought Coastwise*.

C. OUTWARDS.

5.	3.	14	Tanned Calve Skins	0.	5.	10½
		11	Chalder Coals, Newcastle Measure, in a British Ship	1.	13.	0
20.	0.	0	British Copperas at 4 s. 6 d. per Hundred	0.	4.	6
120.	0.	0	Foreign Fustick	0.	15.	0
		5	White Woollen Broad Cloths	1.	5.	0
200.	0.	0	Lapis Calaminaris, at 3 s. per Hundred	1.	10.	0
80.	0.	0	Foreign Redwood	3.	0.	0
30.	0.	0	Tin	4.	10.	0

Nº 18.	or Subsidy Outwards	13.	3.	4½
8.	for Lapis Calaminaris	1.	0.	0
26.	for Coals	1.	13.	0

Total Duty — 15. 16. 4½

Chald, Brsh.

COASTWISE.

115. 18 Coals, Winchester Measure, the Duties paid.

		17.	6.	6
Discount		0.	8.	8
<hr/>				
Nº 17.		16.	17.	10
19.		11.	5.	2½
<hr/>				
Total Duty		28.	3.	0½
<hr/>				

SECTION

SECTION the SECOND.

Directions for the Computation of the several Branches of the Customs, &c. that are to be DRAWN BACK or REPAID upon the due Exportation of foreign Goods and Merchandizes, in Time.

IF foreign Goods and Merchandizes, which have been regularly imported, and for which all Duties have been duly paid; are again regularly exported, to foreign Parts, *within three Years from the Importation*, accounting from the Master's Report of the Ship; they are entitled to a Drawback or Repayment, either of the whole, or of part of the Duties before paid, unless they are such Goods as are particularly excepted.

2d Rule of Book of Rates.

13 & 14	Car. II. cap. 11.	§. 12.
4 & 5	W. III. ———	5. — 7.
2 & 3	Ann. ———	9. — 13.
8	—————	13. — 22.
7	Geo. I. ———	21. — 10.
8	—————	15. — 22.

For the several Regulations relating to the Exportation of Goods, see the *several Branches*, and *Goods Outwards* in the Index.

As to the Method of the Computation of the Duties to be drawn back on Exportation, it is entirely the same, as is before exemplified for Importation; and therefore I do not apprehend there is any occasion for Examples: But in regard that in some Cases, not any, and in other Cases, only a part of the Duties paid at Importation, are to be repaid on Exportation; I have for the greater Ease and Certainty in the Computation of the Duties to be drawn back, formed a Table of all the Exceptions to that general Rule of drawing back, *all but a Moiety of the old Subsidy*, as they are to be found at the end of each Branch.

ALL, shewing the several respective Branches or Duties that are to be Drawn back upon Exportation

TABLE, shewing the several respective BRANCHES or DUTIES that are to be DRAWN BACK upon Exportation

SECTION the THIRD.

Directions for the Allowance of the *Drawbacks*, or *Bounties* on the Exportation of several *British Goods* to foreign Parts; and of the *Præmium* on *Naval Stores* imported from the *British Plantations*, and *Scotland*.

I. The Allowance on British refin'd Sugar Exported.

By 9 & 10 W. III. cap. 23. §. 9.—	UPON Oath of the Refiner, that it was produced from <i>Brown</i> and <i>Muscovado Sugar</i> , which he verily believes was imported from the <i>British Plantations</i> in <i>America</i> , and the Duty thereof duly paid at Importation, and that the same was duly exported: And upon the Searcher's Certificate of the Shipping; and Performance of other Requisites of Law, according to the Book of Rates, there must be repaid out of the <i>New Subsidy</i> , for every Hundred weight exported	0. 3. 0
By 2 & 3 Ann. cap. 9. §. 3.—	And also out of the $\frac{1}{4}$ <i>Subsidy</i> , for every Hundred weight exported	0. 1. 0
By 6 Geo. II. cap. 13. §. 10.—	Was granted from 24 June 1733, for 5 Years, and from thence to the End of the then next Session of Parliament; a further Allowance for every Hundred weight exported	0. 2. 0
By 11 Geo. II. cap. 18. §. 2.—	Further continued 7 Years, and from thence to the End of the then next Session of Parliament.	0. 6. 0

The two former Allowances of 3 s. and 1 s. to continue during the Payment of the *New* and *One third Subsidies* on the Importation of *Brown* and *Muscovado Sugar*.

II. The Bounty on British-made Sail-Cloth Exported.

12 Ann. cap. 16. §. 2.	British-made Sail-Cloth, or Canvas, fit for, or made into Sails, upon the Exporter's Oath of its being made in <i>Great-Britain</i> , that it is exported without Intention of relanding in <i>Great-Britain</i> , and that no former Allowance for this Duty was made for the same, is to be allow'd for every Ell so exported	0. 0. 1
5 Geo. I.—25. §. 2.		
10 ——— 17. §. 4.		
8 Geo. II.—18. §. 1.		
15 & 16 Geo. II. cap. 35. §. 1.—	The said Allowance to continue till 1 June 1747, and from thence to the End of the then next Session of Parliament.	
By 4 Geo. II. cap. 27. §. 4	Was granted, without Limitation, a further Allowance for every Ell so exported	0. 6. 1
To be paid out of the <i>New Duty</i> on Foreign Sail-Cloth		0. 0. 2
2 2		In

In case the Collector of the Port, where the same shall be exported, shall not have Money enough in his Hands on that Branch, he is to certify the same to the Commissioners of the Customs, who are to cause the same to be paid by the Receiver-General.

10 Geo. II. cap. 27. §. 5.

III. The Bounty on Corn Exported.

		Prices per Quar- ter Winchester Measure.			Bounty per Quarter Win- chester Measure.		
		l.	s.	d.	l.	s.	d.
By 1 W. & M. cap. 12. §. 2.	WHEAT	2	8	0	0	5	0
	RYE	1	12	0	0	3	6
	BARLEY	1	4	0	0	2	6
	MALT	1	4	0	0	2	6
But the Excise of 6 d. per Bushel must not be reckoned into the Price of the Malt, 13 & 14 W. III. cap. 5. §. 31. 12 Ann. cap. 2. §. 3.							
By 5 Ann. cap. 8. Art. 6. 5 Ann. cap. 29. §. 10, 15.	BEER, alias BIGG	1	4	0	0	2	6
	MALT made of WHEAT	2	8	0	0	5	0
	OATMEAL, when OATS do not exceed	0	15	0	0	2	6

When the above sorts of Corn, either ground or unground, do not at the Port of Exportation, exceed the respective Prices in the first Column, and shall be shipped on board any *British Ship*, whereof the Master, and at least *two thirds* of the Mariners, are *British Subjects*, in order to be exported to Parts beyond the Seas; the Exporter is to be allowed the respective Bounties in the second Column: Provided a Certificate in Writing, under the Hand of the Exporter, containing the Quantity and Quality of the Corn, be first brought to the Collector of the Port, and the Truth thereof confirm'd by the Oath of one or more credible Person or Persons, and Bond be given by the Exporter, in the Penalty of *l. 10* for every *Ton of Oatmeal*, or *40 Bushels of Beer*, alias *Bigg*, and *l. 200* at least for every *100 Tons of all the other sorts*, (i. e. eight Shillings per Quarter,) that the same shall be exported into Parts beyond the Seas, and not be relanded in *Great-Britain*, or the Islands of *Guernsey* or *Jersey*.

1 W. and M. cap. 12. §. 2.

5 Ann. ——— 29.—10.

3 Geo. II. ——— 7.—15.

In order to adjust the Quantity for which the Bounty is to be paid, the Corn is to be admeasured by the proper Officers of the Customs, who, for the greater Expedition, may make use of a Tub or Measure containing 4 *Winchester Bushels*; or if the said Corn be intended to be exported in Sacks, they are to chuse two out of any number not exceeding 20 Sacks, and so in proportion, and thereby compute the whole Quantity: But if exported from *London*, may be measured by the sworn Meters, from whose Certificate the Searchers may certify the Quantity shipped for Exportation. 2 Geo. II. cap. 18. §. 4, 5.

But with respect to *Malt*, the Bounty is to be allowed after the Rate of 30 Quarters, and no more, for every 20 Quarters of Barley, or other Corn or Grain enter'd and made into Malt for Exportation; as shall appear by a Certificate

seate from the Officer, with whom the Corn or Grain intended to be made into Malt for Exportation, was enter'd. 3 Geo. II. cap. 7. §. 14, 15.

The aforesaid Bounty to be paid by the Collector of the Port, upon demand made by the Exporter: unless he has not sufficient Money in his Hands, and then (except for Bigg and Oatmeal) he is to certify the same to the Commissioners of the Customs, who are to cause the Money to be paid by the Receiver-General within three Months.

1 W. and M. cap. 12. §. 2,
12 & 13 W. III. — 10. — 91.
5 Ann. — 29. — 10,
3 Geo. II. — 7. — 15.

The aforesaid Bond given for the Exportation, may be delivered up to be cancelled, upon producing a Certificate under the common Seal of the chief Magistrate in any Place beyond the Seas, or under the Hand and Seal of two known *British* Merchants, testifying that the Corn was there landed, or upon Proof by credible Persons, that it was taken by Enemies, or perished in the Seas. 1 W. and M. cap. 12. §. 2. — 5 Ann. cap. 29. §. 10.

Malt relanded in *Great-Britain*, is forfeited with treble the Value, besides the Penalty of the Bond. 3 Geo. II. cap. 7. §. 15. and since continued yearly with the Malt-Act.

IV. The Bounty on Spirits, drawn from Barley, Malt, or other Corn, exported.

For every Ton of Spirits drawn from Barley, Malt, or other Corn, there shall be paid to the Exporter, by the Commissioners of the Customs, or the proper Officers belonging to them, when Barley is at 24 s. per Quarter, or under; on such Proof of the Exportation thereof, as is directed by the Act 1 W. and M. for the encouraging the Exportation of Corn, out of the Duties liable to the Payment of the Bounties on Corn exported, one Pound ten Shillings; and so in Proportion for a greater or lesser Quantity —

10 6

6 Geo. II. cap. 17. §. 10.

V. The Bounty on British Manufactures of Silk, &c. Exported.

By 8 Geo. I. cap. 15. §. 1. granted from 25 March 1722, to 25 March 1725.

By 11 Geo. I. — 29. — 2. thence continued — to 25 March 1728.

By 2 Geo. II. — 28. — 4. thence — to 29 Sept. 1734.

8 — 18. — 2. thence — to 25 March 1742.

15 & 16 — 35. — 2. thence — to 1 June 1747.

And from thence to the End of the then next Session of Parliament.

Upon due Exportation of the *British Manufactures* of Silk hereafter mentioned there is to be allowed the following respective Bounties; viz.

RIBBONS and STUFFS of SILK ONLY, the Pound Avoirdupoise weight	0	3	0
SILKS and RIBBONS of SILK mix'd with GOLD or SILVER, the Pound Avoirdupoise weight	0	4	0
SILK STOCKINGS, SILK GLOVES, SILK FRINGES, SILK LACES, STITCHING or SEWING SILK, the Pound Avoirdupoise weight	0	1	3
STUFFS of SILK and GROOM YARN, the Pound Avoirdupoise weight	0	0	8
STUFFS of SILK mix'd with INCLE or COTTON, the Pound Avoirdupoise weight	0	1	0
STUFFS of SILK and WORSTED, the Pound Avoirdupoise weight	0	0	6

To be paid out of the Customs, or other Duties upon Goods imported: by the Collector of the Port, with the Privy of the Comptroller, upon a Debenture made out from the Entry, the Shipping verified by the Searcher, and the Oath of the Exporter, that they are of *British* Manufacture, and exported without Intention of relanding in *Great Britain*; he having first given Security with one or more Persons in the Value of the Goods, to the same Purpose; and to produce a Certificate from the Officers of the Customs in Discharge thereof, within 6 Months, for such Goods as shall be exported to *Ireland, Guernsey, Jersey, Alderney, Sark, or Man*, and within 18 Months for those to the *British Plantations*. And for what shall be exported to any other foreign Parts, a Certificate under the common Seal of the chief Magistrate, or under the Hands and Seals of two known *British* Merchants there residing. 8 Geo. I. cap. 15. §. 1, 5.

But after 1 May 1729, if such Goods were sold on the Coasts of *Africa*, or other foreign Parts, where Certificates of the Landing cannot be obtained, or were transhipped at any of the *British Plantations* in *America*, without being there landed into Ships bound to *Africa*, or other foreign Parts; the Bonds given on Exportation may be discharged, and vacated, upon Proof made within eighteen Months from the Date of such Bonds, upon Oath of the Master, Mate, Purser, &c. and also upon Oath of the Merchant Exporter, if living, That to the best of their Knowledge and Belief, the said Goods have been disposed of at the Places therein to be mentioned, and that they have not been relanded or brought on Shore again, in any Port or Part of *Great Britain*. 1 Geo. II. cap. 17. §. 9.

The aforesaid Manufactures may, after Entry, be opened and examined by the Officers, and if wrong enter'd, are forfeited, with their Value. But if right enter'd, must be repack'd at the Officer's Charge, which may be allowed him by the Commissioners of the Customs.

And in all Cases of Disputes, touching the Manufacture, or Quality, the *Onus probandi* is to lie on the Proprietor.

8 Geo. I. cap. 15. §. 2, 3.

11 ————— 29. — 2.

No Allowance to be made for such Manufactures as are mix'd with Gold, Silver, or Silk, *only at the Ends and Edges* of the Piece. 8 Geo. I. cap. 15. §. 3.

Silk Stuffs mix'd with Grogram-Yarn, Inkle, Cotton, or Worsted, not to have Allowance, except at least *two third Parts* of the Ends, or Threads of the Warp (in the Length of the Piece) be all Silk, or mix'd, or twisted with Silk in the Warp, and the Silk mix'd in the Warp be *obvious and apparent* to the View of the proper Officers of the Customs; and the Silk therein used be *double the Value* of the Bounty.

9 Geo. I. cap. 8. §. 9.

11 ————— 29. — 3.

1 Geo. II. — 7. — 10.

2 ————— 28. — 5.

8 ————— 18. — 3.

15 & 16 ————— 35. — 3.

And if enter'd or shipped, *not being mixed with the Quantity of Silk required*, they are forfeited with double the Value.

9 Geo. I. cap. 8. §. 10.

11 ————— 29. — 3.

2 Geo. II. — 28. — 5.

8 ————— 18. — 3.

15 & 16 ————— 35. — 3.

If *relanded*, forfeited, with the Penalty of the Bond, and *treble the Value*.

8 Geo. I. cap. 15. §. 4.

11 ————— 29. — 2.

VI. The Bounty on British-made Gunpowder, exported.

British-made Gunpowder, upon the Exporter's Oath of its being made in *Great-Britain*, that it is exported by way of Merchandize, and without Intention of being re-landed in *Great-Britain*, is to be allowed for every Barrel containing one hundred Pounds net Weight so exported } o 4 6

To commence from 24 *June* 1731, and to continue for 5 Years, and from thence to the End of the then next Session of Parliament; and is to be paid out of the Customs, or other Duties upon Goods imported from Parts beyond the Seas. For other Regulations, see *Gunpowder* in the *Index*.

4 *Geo.* II. cap. 29. §. 1, 4.

Further continued, to 24 *June* 1750, and from thence to the End of the then next Session of Parliament.

10 *Geo.* II. cap. 27. §. 3.
16 ————— 26, — 1.

VII. The Bounty on Ships, returning from the Greenland-Fishery.

During the Continuance of the Act 5 *Geo.* H. for encouraging the *Greenland* Fishery, (which by 13 *Geo.* II. cap. 28. §. 3. is continued to 25 *December* 1750, and from thence to the End of the then next Session of Parliament), every *British* Vessel of 200 Tons or upwards, bound on the Whale-Fishery to the *Greenland* Seas, &c. shall be examin'd by the proper Officers of the Customs, and if found to be duly qualified, Certificate thereof to be made to the Commissioners of the Customs, and on Oath of the Owners and chief Officers of the said Ship, that it is their Purpose, that the Ship shall proceed on a Fishing-Voyage to those Seas, and on the Master's becoming bound with two Sureties in the Penalty of treble the Bounty, the Commissioners are to grant a Licence to proceed on such Voyage.

On the Ship's Return, the proper Officers of the Customs are to view her Condition and Lading, and take a Schedule of the Persons on board, and to certify the same; the Master and Mate making Oath that they did directly proceed on such Voyage as above, and no other, and used their utmost Endeavours to take Whales, and other Creatures in those Seas, and that all the Whalefins, Oil, and Blubber (if any) imported in their Ship, was taken by their Crew in those Seas; there shall be paid by the Receiver-General of the Customs the Sum of twenty Shillings per Ton, according to the Admeasurement of the Ship } 1 0 0

6 *Geo.* II. cap. 33. §. 1, 3.
13 ————— 28. — 4.

Note, during the present War [with *SPAIN*] over and above the afore-mentioned 20s. per Ton, the Commissioners of the Customs may, on Demand, cause Payment to be made of a further Allowance of 10s. per Ton. — 13 *Geo.* II. cap. 28. §. 5.

VIII. *The Bounty on British and Irish Linens, exported.*

By 15 & 16 Geo. II. cap. 29. §. 2. granted from 25 March 1743, for 7 Years. And from thence to the End of the then next Session of Parliament.

<p>For <i>British</i> and <i>Irish</i> LINENS (not striped or chequered, nor made into Buckrams nor Tilletings) exported from <i>Great Britain</i>, to <i>Africa</i>, <i>America</i>, or <i>Portugal</i>, or to <i>Spain</i>, when it shall be lawful to export such Linens to that Kingdom, there shall be paid, (without Fee, Reward, or any Deduction whatsoever) for every Yard,</p>	}	<p>The Bounty. of the Value of 6 <i>d.</i> and not exceeding the Value of 12 <i>d.</i> under the Value of 6 <i>d.</i></p>	}	<p>0 0 1 0 0 0½</p>
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On the Exporter's expressing in his Entry, and endorsing on the Cockst the true Quantity and Value of the said Linens, and producing a Certificate from the Searcher, verifying the shipping thereof; and likewise giving Security for double the Value of the Goods, and *l.* 100, that they shall not be re-landed in *Great Britain*, *Ireland*, or the *Isle of Man*; and making Oath of the respective Values of the said Linens; and that they were made in *Great Britain* or *Ireland*, and (if *Irish*) that they are the Property of Persons usually residing in *Great Britain*.

15 & 16 Geo. II. cap. 29. §. 2, 3, 7, 8.

To be paid out of the new Duty on Cambricks. And in case any Collector of the Customs in *North Britain* has not Money sufficient (arising by the said Duty) to pay the Bounties due, he is (if required) without Fee or Reward to give the Exporter a Certificate to the Commissioners of his Majesty's Customs at *Edinburgh* of what is due to him, who are to cause Payment to be made, if the Receiver-General there has Money sufficient in his Hands; but if not, they are to certify the same to the Commissioners of his Majesty's Customs at *London*: And a Collector of any of the Out-Ports in *South Britain*, who has not Money sufficient to satisfy the said Bounty, is (if required) to give the Exporter a Certificate to the said Commissioners at *London*; which respective Certificates being affixed to the Debentures, and produced to the said Commissioners at *London*, they are to cause the Monies due to be paid by the Receiver-General without Fee or Reward. But in case the Receiver-General has not Money sufficient to pay the whole, he is to pay so far as the Money in his Hand will go, and the Remainder from time to time as Money arises; and he is to observe a due Course of paying such Debentures, in the Order of Time in which they are produced to the Commissioners.

15 & 16 Geo. II. cap. 29. §. 9.

The proper Officers may open all such Linens, and if upon Examination it shall appear they are of greater Value than 12 *d.* per Yard, the Exporter or Proprietor shall, on Demand made in Writing by the Customer or Collector and Comptroller, deliver such Goods into his Majesty's Warehouse for the Use and Benefit of the Crown, and thereupon the Customer or Collector shall out of any Money in his Hands belonging to the Crown pay the Exporter 13 *d.* per Yard, taking a Receipt for the same in full Satisfaction for the said Goods. And the Commissioners of the Customs are to cause the said Goods to be sold for the best Advantage, and out of the Produce the Money so advanced is to be repaid to the Customer or Collector, to be replaced to the Fund from whence the same was borrowed, and the Overplus (if any) is to be paid into the Exchequer towards the sinking Fund, by the Title of, *The Additional Duty on Cambricks.*

But

But if the Exporter, &c. refuses to deliver the Linens so undervalued, and to receive the Value of 13 *d.* per Yard in full Satisfaction for the same, or if any Linens are enter'd at 6 *d.* per Yard or upwards (in order fraudulently to obtain a Bounty of 1 *d.* instead of $\frac{1}{2}$ *d.* per Yard) and on Examination shall be found to be under the Value of 6 *d.* per Yard, or if they are entered under a wrong Denomination, or are less in Quantity than expressed in the Endorsement on the Cocket; All such Goods are forfeited, and the Merchant to lose the Bounty— But if the Goods are found to be right enter'd, the Officer is at his own Charge to cause the same to be repacked, which Charge may be allowed by the Commissioners if they think it reasonable.

15 & 16 Geo. II. cap. 29. §. 4, 5.

17 ———— 31. — 5.

Any of the above mentioned Linens reloaded in *Great Britain, Ireland, or the Isle of Man* are forfeited, and every Person concerned therein is to forfeit 12 *d.* for every Yard reloaded. Any Person falsely making any Oath directed to be made on account of this Bounty, is to be imprisoned 12 Months and forfeit 1.200; one Moiety of the respective Forfeitures (as well as any other incurred by means of this Bounty) is to be paid to the Use of his Majesty, and the other to the Person who sues for the same.

15 & 16 Geo. II. cap. 29. §. 6, 14, 15.

Bonds taken and Debentures made out, on account of this Bounty, are not chargeable with the Stamp Duties.

15 & 16 Geo. II. cap. 29. §. 12.

IX. *The Drawback on British-made Candles.*

By 8 Ann. cap. 9. } Granted from 1 May 1710. for ever.
9 ———— 21. }

WAX-CANDLES, the Pound Avoirdupoise weight ———— 0 0 4
ALL OTHER CANDLES, the Pound Avoirdupoise weight ———— 0 0 $0\frac{1}{2}$

By 9 Ann. cap. 6. } Granted from 25 March 1711. for ever.
3 Geo. I. cap. 7. }

WAX CANDLES, the Pound Avoirdupoise weight ———— 0 0 4
ALL OTHER CANDLES, the Pound Avoirdupoise weight ———— 0 0 $0\frac{1}{2}$

Which Duties (having been paid by the Maker) may be repaid by the Collector, upon Exportation, provided *Security* be given to the Collector of the Customs, before Shipping, that they shall not be reloaded in *Great Britain*, and Oath be made before the Excise Collector, that the Duties have been paid, and his Certificate thereof, with the Kinds and Quantities; and likewise Oath before the Collector of the Port, that they are the same mentioned in such Certificate: whereupon the Collector of the Customs is to grant a *Debenture*, expressing the true Quantity exported.

Reloaded, forfeited, or the Value, besides the Penalty of the Bond.

X. *The Drawback on Hides and Calve Skins tanned in Great Britain.*

By 9 Ann. cap. 11. §. 39, 40. } Granted from the 24 June 1711. for ever.
3 Geo. I. ———— 7. }

FOR EVERY POUND Avoirdupoise weight ———— 0 0 $0\frac{2}{3}$

By 10 Ann. cap. 26. } Granted from 1 August 1712. for ever.
3 Geo. I. cap. 7. }

FOR EVERY POUND Avoirdupoise weight ———— 0 0 $0\frac{1}{3}$

And

And all *Hides* and *Calve Skins* dressed or curried, are also to draw back one Penny per Pound weight, as they shall weigh at the Custom House.

10 Ann. cap. 26. §. 6.

Sheep Skins and *Lamb Skins*, tanned, tarwed, or dressed, are to draw back.

12 Ann. cap. 9. § 69.

The *Hides* and *Calve Skins* having paid Duties at the time of tanning, and having been marked with a Stamp to denote the same; the aforesaid two third parts of those Duties may, upon Exportation to foreign Parts, be repaid by the Collector of the Duty at that Port; provided sufficient *Security* be first given to the Collector of the Customs, That they shall not be relanded in *Great Britain*: Whereupon the said Collector is to grant a *Debenture*, expressing the Kinds, Quantities and Weights exported.

And this *Drawback* may be allowed, altho' the *Marks* have not been seen by the Officers of the Customs, provided that Oath be made before the Collector of the Customs, That the *Hides* or *Skins* contained in the respective Bales or Packs, were marked with the Stamps denoting the Payment of the Duties, and how much the Duties amounted to, together with the Weight exported.

10 Ann. cap. 26. §. 5.

Relanded, forfeited, and treble the Value.

Note, TANN'D HIDES are mark'd on each Buttock, and TANN'D CALVE SKINS above the Tail: But never on the Flesh Side.

Under the Denomination of *tann'd Hides* are comprehended, viz.

SOLE LEATHER, as	BUTTS	which are generally made from the largest Ox, Bull, Steer, or Cow-Hide, and are tann'd whole, except the Pates and Tails, which are cut off, and tanned separately.
	BACKS	which are made from small, as much as from large Hides, and for conveniency in tanning, and afterwards for packing them for Exportation, they are fit down the Back in two Parts, so that each two Sides of Leather are accounted but one Back. The Pates and Tails are cut off and tann'd separately.
	BENDS	which are cut out of the best part of the Hide, as the Back, Ribs, Shoulders and Buttocks, and then tann'd: so that out of one Hide there may be made 6, 8, or 10 Bends.
	CLOUT LEATHER CROPE SOLES	which are a smaller sort of Bends, the best part of an Hide being cut into 20 or 30 Pieces. which are cut out of the Back of a good upper Leather Hide, after it is tann'd—
UPPER LEATHER, as	ROUNDINGS, RANDS, WOMBS, DIPPINGS, and HEADS	which are the Offal, being only the thin part, as the Belly, Flanks, and Shanks of those Hides, the Bends and Clout-Leather were cut from; and are cut into several Pieces and tanned.

XI. The Drawback on Manufactures of British tann'd Leather, as Boots, Shoes, Gloves, &c.

By 9 Ann. cap. 11. } Granted from 24 June 1711. for ever.
3 Geo. I. cap. 7. }

FOR EVERY POUND Avoirdupoise weight ————— 0 0 1

By 10 Ann. cap. 26. } Granted from 1 August 1712. for ever.
3 Geo. I. ——— 7. }

FOR EVERY POUND Avoirdupoise weight ————— 0 0 0½

Which Duties after 2 August 1714, are to be repaid to the Exporter by the Collector of the Duties, at the Port of Exportation; upon sufficient Security given to the Collector of the Customs, that they shall not be reloaded in Great Britain; and his Certificate in writing of the Kinds, Quantities, and Weights.

12 Ann. Sess. 2. cap. 9. §. 68.

Reloaded, forfeited, with treble the Value.

XII. The Drawback on British-made Starch.

By 10 Ann. cap. 26. } From 1 August 1712. for ever.
3 Geo. I. cap. 7. }

FOR EVERY POUND Avoirdupoise weight ————— 0 0 1

By 12 Ann. Sess. 2. cap. 9. } From 2 August 1714. for ever.
6 Geo. I. ——— 4. }

FOR EVERY POUND Avoirdupoise weight. ————— 0 0 1

Which Duties (having been paid by the Maker) may be repaid by the Collector, upon Exportation to foreign Parts, by way of Merchandize, provided sufficient Security be given to the Collector of the Port, before Shipping, that it shall not be reloaded in Great Britain, and Proof be made upon Oath before the Collector of the Customs, that the Duties have been paid; whereupon the said Collector is to grant a *Debenture*, expressing the Kinds and Quantities with the Shipping, testified by the Searcher.

Reloaded, forfeited, or the Value, besides the Penalty of the Bond.

XIII. The Drawback on British-made Sope.

By 10 Ann. cap. 19. } Granted from 10 June 1712. for ever.
3 Geo. I. ——— 7. }

FOR EVERY POUND Avoirdupoise weight ————— 0 0 1

By 12 Ann. Sess. 2. cap. 9. } Granted from 2 August 1714. for ever.
6 Geo. I. ——— 4. }

FOR EVERY POUND Avoirdupoise weight ————— 0 0 0½

Which Duties (having been paid by the Maker) may be repaid by the Collector, upon Exportation, provided Security be given to the Collector of the Port before Shipping, that they shall not be reloaded in Great Britain, and Oath be made before the Collector of Excise, that the Duties have been paid; and a *Debenture* granted by the Collector of the Customs, expressing the Kinds and Quantities, with the Shipping, testified by the Searcher.

Reloaded, forfeited, or the Value, besides the Penalty of the Bond.

XIV. *The Drawback on British-made Paper.*

By 10 *Ann.* cap. 19. } Granted from 24 *June* 1712. for ever.
 3 *Geo.* I. ——— 7.

BROWN —	{ large Cap, the Ream —————	o	o	6
	{ small ordinary, the Ream —————	o	o	4
CROWN —	{ fine, the Ream —————	o	1	0
	{ second, the Ream —————	o	o	9
DEMY —	{ fine, the Ream —————	o	1	6
	{ second, the Ream —————	o	1	0
FOOLS CAP —	{ fine, the Ream —————	o	1	0
	{ second, the Ream —————	o	o	9
POT —	{ fine, the Ream —————	o	1	0
	{ second, the Ream —————	o	o	6
WHITED-BROWN, the Bundle containing 40 Quires —————		o	o	6
ALLOTHER PAPER, for every £.100 of the real Value to be sold } for at the next Market-Town, upon the Oath of the Maker ———		12	o	o
MILL-BOARDS, PASTE-BOARDS, and SCALEBOARDS, the 112 lb. —		o	3	o
PAPER, printed, painted or stained in <i>Great-Britain</i> for <i>Hangings</i> , } &c. (besides the aforesaid Duties) for every Yard square ———		o	o	1

By 12 *Ann.* Sess. 2. cap. 9. } Granted from 2 *August* 1714. for ever.
 6 *Geo.* I. ——— 4.

ONE MOIETY of the several foregoing Duties, granted by 10 *Ann.* cap. 19.
 Which Duties are to be repaid upon Exportation, under the same Regulations
 as *British-made Soap*.

XV. *The Drawback on Silks, Callicoes, Linens, and Stuffs,* *printed, painted, stained, or dyed in Great Britain.*

By 10 *Ann.* cap. 19. } Granted from 20 *July* 1712. for ever.
 3 *Geo.* I. ——— 7.

SILKS (except SILK HANDKERCHIEFS) the Yard square —————	o	o	3
CALLICOES, the Yard square —————	o	o	3

Note, All Callicoes within $\frac{1}{8}$ part of a Yard, of Yard-broad, or not exceeding $\frac{1}{8}$ part of a Yard, of Yard-broad, are to pay as Yard-broad, and no more or less, 10 Ann. cap. 19. §. 96.

LINENS and STUFFS, the Yard square —————	o	o	1½
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By 12 *Ann.* Sess. 2. cap. 9. } Granted from 2 *August* 1714. for ever.
 6 *Geo.* I. ——— 4.

SILKS (except SILK HANDKERCHIEFS) the Yard in Length, reckoning half a Yard for the Breadth —————	o	o	6
SILK HANDKERCHIEFS, the Yard square —————	o	o	1
CALLICOES, the Yard square —————	o	o	3
LINENS and STUFFS, the Yard square —————	o	o	1½

Except *Callicoes*, *Linens* and *Fustians*, dyed throughout of one Colour, and *Stuffs* made of *Woolen*, or whereof the greatest part in Value, shall be *Woolen*.

The Exporter, before Shipping, to give notice to the proper Officer appointed by the Commissioners of the Customs, when and where he intends to pack up the Goods; who is to take care that the *Stamps* be taken off from each Piece, and to return an Account of the Kinds and Quantities, to the Officer appointed to receive the same. 12 *Ann.* Sess. 2. cap. 9. §. 17.

Which Duties are to be repaid upon Exportation, under the same Regulations as *British-made Paper*.

XVI. *The Drawback on British-wrought Plate.*

By 6 *Geo. I.* cap. 11. §. 4, 18. granted from 1 *June* 1720. for ever.

SILVER-PLATE, made in *Great-Britain*, the Ounce Troy ———— 0 0 6

Which Duty (having been paid by the Maker) may be repaid upon Exportation to Foreign Parts by way of Merchandize, provided sufficient *Security* be given to the Collector of the Port before shipping, that it shall not be relanded in *Great-Britain*, and *Oath* be taken of its being made, or mark'd after 1 *June* 1720; whereupon the Collector of the Customs is to grant a *Debenture*, expressing the true Kinds and Quantities, with the Shipping certified by the Searcher; which being produced to the Collector of the Duty, he is forthwith to repay the Exporter; or, for want of Money, to certify the same to the Commissioners.

But by 12 *Geo. II.* cap. 26. §. 10. no Drawback or Allowance shall be paid on the Exportation of Plate or Manufactures of *Silver*, in case the same shall have been made 7 Years or more, before the Day of the entering the same for Exportation.

XVII. *The Allowance on Gold and Silver Lace, Thread, and Fringe Exported.*

By 10 *Ann.* cap. 26. §. 62. From 1 *July* 1712 ———— For 32 Years.

3 *Geo. I.* ———— 7. ———— 1. Thence continued ———— For ever.

Upon sufficient *Security* before Shipping, that the Goods shall not be relanded in *Great-Britain*, and *Oath* before the Customor, or Collector of the Port, that they were actually made after the 1 *July* 1712, of Plate Wire spun upon Silk, the Exporter thereof, to foreign Parts, is to have the following Allowances, *viz.*

GOLD LACE, THREAD, or FRINGE, the Pound Avoirdupoise Wt. 0 6 8

SILVER LACE, THREAD, or FRINGE, the Pound Avoirdupoise Wt 0 5 0

To be paid out of the Duties on Gilt and Silver Wire, by the Collector; or the Commissioners, by a *Debenture* from the Collector of the Customs, expressing the Kinds and Quantities, and the Shipping testified by the Searcher. 10 *Ann.* cap. 26. §. 62.

XVIII. *The Drawback of the Excise on strong Beer, strong Ale, Mum, Cyder, and Perry made in Great Britain.*

The aforesaid Liquors may be shipped off, to be exported into foreign Parts, as Merchandize, from the common Keys of any lawful Port, within the usual Hours of Excise, in the Presence of a sworn Gauger, or other sworn Officer of Excise, upon notice given at the Excise Office, within the Limits whereof the said Liquors were brewed or made: And upon the said Gauger's or Officer's certifying the Quantity of such Liquors shipped off, to the Officers of Excise, where the Entry was made, they are to repay the Excise of the said Liquors so exported, to the Brewer or Maker thereof, within one Month after Exportation, deducting three Pence *per* Ton for Charges, &c. But no Drawback to be allowed for what is taken on board for the Ship's Use.

1 *W. and M.* cap. 22. §. 1, 2.

5 *Ann.* ———— 8. *Art.* 7.

4 *Geo. I.* ———— 3. §. 8, 10.

7 ———— 20. ———— 31.

The aforeſaid Liquors *unladen* or *laid on Land*, or put into any other Ship or Vefſel within *Great Britain*, are forfeited, and *l. 50* for every Caſk. 1 *W. & M. cap. 22. §. 2, &c.*

XIX. *The Drawback of the Excife on Spirits drawn from Corn in Great Britain, without any Mixture of other Materials.*

Upon *Oath* before two or more Commiſſioners of Excife, or Juſtices of the Peace, of the Place from whence ſuch Spirits are intended to be exported, that the ſame are drawn from Corn in *Great Britain*, without any Mixture with any other Materials; and that the Duties are duly entered and paid, and that the ſame are exported for Merchandize to be ſpent beyond the Seas; and upon producing a Certificate under the Hands of the Officers of Excife, for the Port or Place where ſuch Spirits were ſhipped, of the Quantity ſo ſhipped, and that it was in Preſence of ſuch Officer; the Exporter is to be allowed or paid back by the Commiſſioners of Excife or their Collector of the Port of Exportation, four Pounds eighteen Shillings *per Ton*, and ſo in Proportion for a greater or leſſer Quantity; in full of all Drawbacks and Bounties that can be made for the ſame, except the *Bounty* of *l. 1. 10. 0 per Ton* payable at the Custom-Houſe. *Vide* Page 357.

6 *Geo. II. cap. 17. §. 9.*

XX. *Bounty on Fiſh and Fleſh exported.*

FLESH exported, cured with (any Salt in *England*, but in *Scotland* only with foreign) Salt which has paid Duty is to be allowed, *viz.*

BEEF or PORK, the Barrel ————— 0 5 0

FISH exported from any part of *Great Britain*, to foreign Parts, enjoy the following Allowances, *viz.*

PILCHARDS or SCADS, the Caſk, containing 50 Gallons ————— 0 7 0

CODFISH, { If 14 Inches or upwards in length, from the Bone in } 0 5 0
LING, or { the Fin to the third Joint in the Tail, the Hundred — }

Wet, the Barrel, containing 32 Gallons ————— 0 2 0

Dried, called HABERDINES, the Hundred Weight ——— 0 3 0

SALMON, the Barrel cont. 42 Gallons ————— 0 4 6

WHITE HERRINGS, the Barrel cont. 32 Gallons ————— 0 2 8

FULL RED HERRINGS, the Barrel cont. 32 Gallons ————— 0 1 9

CLEAN SHOTTEN RED HERRINGS, the Barrel cont. 32 Gallons ——— 0 1 0

DRIED RED SPRATS, the Laſt ————— 0 1 0

To be paid by the Collector of the Salt Duty at the Port of Exportation, within 30 Days after Demand, upon a Debenture prepared by the Collector of the Customs, and verified by the Searcher, with the Oath of the Exporter, that they were *British* taken, and really exported, &c.

5 & 6 *W. III. cap. 7. §. 10.*

7 & 8 ————— 31. — 48.

9 & 10 ————— 44. — 14, &c.

1 *Ann.* ————— 21. — 20, &c.

5 ————— 8. Art. 8.

5 *Ann. cap. 29. §. 1, 6, 8.*

7 ————— 11. — 10.

5 *Geo. I.* — 18. — 6.

3 *Geo. II.* — 20. — 8, 9.

5 *Geo. II.* — 6. — 2, 4.

XXI. The Premium, or Bounty on Naval Stores Imported.

I. From the *British Plantations in America.*

By 3 & 4 Ann. cap. 10 §. 1, 8. First granted from 1 Jan. 1705. to 1 Jan. 1714.
 12 ————— 9. —1.— Thence continued ————— to ditto 1725.
 8 Geo. I. ——— 12. —1.— HEMP only further continued to ditto 1741.
 2 Geo. II. ——— 35. —3, 18. Granted from 29 Septemb. 1729. to 29 Sept. 1742.
 13 ————— 28. —1.— Thence continued (as to Masts, Yards and Bow-
 sprights, Tar, Pitch, and Turpentine) to 25 Dec. 1750.

And from thence to the End of the then next Session of Parliament.

During the aforesaid Terms of Years, the several sorts of Naval Stores here-
 after mentioned, imported directly from any of the *British Plantations in Ame-
 rica*, in any Ship that may lawfully trade, manned, as by Law is required, are
 to enjoy the following Bounty, viz.

HEMP, Water-rotted, bright and clean, the Ton cont. 20 Hund. wt.		6	0	0
MASTS, YARDS, and BOWSPRIGHTS, the Ton, allowing 40 Feet to each Ton, Girt-measure, according to the customary way of measuring round Bodies—————		1	0	0
TAR	Clean, good, merchantable, well-conditioned, clear of Dross or Water, and fit in every respect for making of Cordage, the Ton containing 8 Barrels, and each Barrel to gauge 31½ Gallons, to be well hooped and filled up—————	2	4	0
	Clean, good, merchantable, well-conditioned, clear of Dross or Water, and fit in every respect for making of Cordage, made from Trees prepared according to the Directions hereafter mentioned, the Ton cont. 8 Barrels, and each Barrel to gauge 31½ Gallons, to be well hooped and filled up on the Importation thereof—————	4	0	0
PITCH, clean, good, merchantable and well-conditioned, not mixed with Dirt or Dross, the Ton cont. 20 gross Hundreds, neat Pitch, to be brought in 8 Barrels of equal Size—————		1	0	0
TURPENTINE, clean, good, and merchantable, clear of Dross and Water, the Ton cont. 20 Gross Hundreds, neat Turpentine, to be brought in 8 Barrels of equal Size—————		1	10	0

Which Præmiums are to be paid by the Commissioners of the Navy, by
 Bills to be made out for the same, and delivered to the Importers within 20
 Days after the discharge or unlading of the Ship, in order to be paid in course ;
 upon Certificate of the respective chief Officers of the Customs where im-
 ported ; to whom a Certificate has been produced under the Hands and Seals
 of the Governour, Lieutenant-Governour, or Collector of his Majesty's Customs,
 and Naval Officer, or any two of them, residing within any of his Majesty's
 said Plantations, testifying, That before the Departure of the Ship, the Person
 lading the same, had made Oath before them, That the said Stores were truly,
 and *bonâ fide*, of the Growth and Produce of his Majesty's said Plantations ;
 and with respect to the high Bounty on Tar, expressing, That it has appeared
 to them, the Persons so certifying, by the Oath of the Owner, or Maker of
 the Tar for which such Certificate was granted, That the Tar therein men-
 tioned, was made from green Trees prepared for that Purpose, after the fol-
 lowing manner ; that is to say, that when such Trees were fit to bark, the
 Bark

Bark thereof was stripped eight Feet, or thereabouts, up from the Root of each Tree, a Slip of the Bark of about four Inches in Breadth having been left on one Side of each Tree; and that each Tree, after having been so barked, had stood during one Year at the least, and was not before cut down for the making of Tar; and that the said Tar was made without Mixture of any other Tar therewith: As likewise upon Oath to be made by the Master of the Ship, at the Port of Importation in *Great Britain*, That the same were shipped within some of his Majesty's Plantations in *America*, and that he knows, or believes, that the said Stores were the Produce of the said Plantations.

3 & 4 Ann. cap. 10. §. 1, 2.
 12 ————— 9. — 2.
 8 Geo. I. ————— 12. — 1, 4.
 2 Geo. II. ————— 35. — 4, 12.

But the aforesaid Certificates of the chief Officers of the Customs are not to be made out for the Præmium on PITCH, until the same be freed from Dirt or Dross, nor for any TAR that is not fitting to be used for making of Cordage, and shall not be freed from Dross and Water. and unless such Pitch and Tar be clean, good, merchantable, and well-conditioned.

5 Geo. I. cap. 11. §. 16.
 2 Geo. II. — 35. — 11.

And the said Officers of the Customs, before they make out such Certificates, are to examine the Pitch, by opening the Heads of the Barrels, sawing of the Staves in the middle, and breaking the Barrels, or by such other means as they shall think proper, to discover whether the said Pitch is good and merchantable, not mixt with Dirt or Dross; and also to examine and search the said Tar, to discover whether the same is clean, good, merchantable, well-conditioned, and clear of Dross or Water, and fit for making of Cordage.

5 Geo. I. cap. 11. §. 17.
 2 Geo. II. — 35. — 11.

II. From *North Britain*, or *Scotland*.

By 12 Ann. cap. 9. §. 2. — First granted from 1 Sept. 1713. — To 1 January 1725.
 8 Geo. I. — 12. — 1. — HEMP only, further continued — To 1 January 1741.
 2 Geo. II. — 35. — 13. — Granted from 29 Sept. 1729. — To 29 Sept. 1742.
 13 — 28. — 1. — Thence continued (as to Masts, Yards and Bowsprights) to 25 December 1750.

And from thence to the End of the then next Session of Parliament.

During the aforesaid Terms of Years, the Naval Stores hereafter mentioned, imported from *North Britain* into *South Britain*, in any Ship built in *Great Britain*, are to enjoy the following Bounty, viz.

HEMP, Water-rotted, bright and clean, the Ton cont. 20 Hundred Wt. 6 0 0
 TREES of 12 Inches Diameter and upwards, fit for MASTS, YARDS,
 or BOWSPRIGHTS, regularly converted, and hewed at least into
 eight Squares, sound, fresh, and in good and merchantable Con- } 1 0 0
 dition, the Ton, allowing 40 Feet to each Ton, Girt-Measure,
 according to the customary Way of measuring round Bodies — }

Which Præmiums are to be paid by the Commissioners of the Navy, by Bills to be made out for the same, and delivered to the Importers within twenty Days after the Discharge or Unlading of the Ship, in order to be paid in course; upon Certificates of the respective Chief Officers of the Customs where im-
 ported,

ported, to whom a Certificate has been produced, under the Hands and Seals of the Comptroller and Collector of the Customs, and the Naval Officer, or any two of them, residing at the Port or Ports of Exportation in *North Britain*, testifying, That before the Departure of the Ship, the Persons concerned, or employed in cutting down the aforesaid Trees, or any two of them, had made Affidavit in Writing, before such Comptroller and Collector, and Naval Officer, or any two of them, That such Trees were truly and *bonâ fide* of the Growth and Produce of *North Britain*; and specifying in the said Affidavit, the particular Number, Quantity, and Qualities of the Trees, together with the Time when they were cut down, the Names of the Proprietors, and the Places where the same did grow: As likewise, upon Oath to be made by the Master of the Ship, at the Port of Importation in *South Britain*, That the same were truly laden within *North Britain*, and that he knows, or believes that the said Trees were of the Growth of *North Britain*.

12 *Ann.* cap. 9. §. 2.

2 *Geo.* II.—35.—13.

Persons counterfeiting, or making false Affidavits, or Certificates, of the Growth of the Trees or Hemp, in order to obtain the Præmium; are to suffer as for wilful and corrupt Perjury, and to forfeit *l.* 100.

12 *Ann.* cap. 9. §. 4.

2 *Geo.* II.—35.—14.

Comptrollers, Collectors, or Naval Officers making false Certificates, are to forfeit their Office and *l.* 50. to be imprisoned a Year without Bail, to suffer such corporal Punishment as the Court of Exchequer shall think fit, and to be incapable of serving again in the Customs.

13 & 14 *Car.* II. cap. 11. §. 8.

12 *Ann.* ————— 9.—4.

2 *Geo.* II. ————— 35.—14.

Masters or Owners of Ships knowingly importing foreign Trees fit for Masts, &c. as of the Product of *North Britain*, in order to obtain the Bounty, are to forfeit *l.* 100, together with the Ship and Furniture.

12 *Ann.* cap. 9. §. 5.

2 *Geo.* II.—35.—15.

From the *British Plantations* and *Scotland*.

Upon the Landing of the aforesaid Stores and Trees, the Præemption or Refusal must be offered and tendered to the Commissioners of the Navy; and if within 20 days after such Tender, they shall not contract for the same, the Importers may otherwise dispose of them.

3 & 4 *Ann.* cap. 10. §. 4.

12 ————— 9.—3.

8 *Geo.* I. ————— 12.—3.

2 *Geo.* II. ————— 35.—6, 13.

No Fee, Gratuity, or Reward, may be demanded or taken by the Officers of the Customs, for the examining, viewing, or delivering any of the aforesaid Naval Stores, or for making or signing Certificates, in order to receive the Præmium; upon Forfeiture of Office and *l.* 100, and to be render'd incapable of serving his Majesty.

5 *Geo.* I. cap. 11. §. 18.

2 *Geo.* II. ————— 35.—11.

And if any of the aforesaid Naval Stores, (except Hemp) or Trees, shall be again exported, the Exporter must, before Entry thereof, produce to the Collector, &c. of the Customs, at the Port of Exportation, a Receipt from the Treasurer of the Navy, or his Cashier, subscribed by his Comptroller, or his chief Clerk, signifying that the full Amount of the aforesaid Præmium had been repaid to him; on Failure whereof, such Stores may not be exported: And if such Stores are fraudulently exported without Repayment of the Præmium, they are forfeited, and double the Value.

2 Geo. II. cap. 35. §. 7, 9, 16.

And if upon the Exportation of the aforesaid Stores, Doubts shall arise concerning the Growth, Product, or Manufacture, the *Onus probandi* shall lie on the Owner or Claimer thereof.

2 Geo. II. cap. 35. §. 10, 16.

CHAPTER

CHAPTER the Fourth.

Containing the several *Ports, Members and Creeks* of *Great Britain*; the lawful *Keys, Wharfs, &c.* for Shipping and Landing of Goods in the Port of *London*; the *Fees and Allowances* due and payable to the Officers of his Majesty's Customs in the Port of *London, &c.* and also the Duties of *Scavage, Package, Balliage* and *Portage* payable to the City of *London*.

I. (a) THE PORTS, MEMBERS AND CREEKS of *Great Britain*, as settled by Commissions out of his Majesty's Courts of Exchequer, in *England* and *Scotland*.

The Ports of *South Britain* or *England* and *Wales*, with their Divisions into Members and Creeks.

W Herein is to be noted, That by PORTS is to be understood only those Places to which the Officers of the Customs are appropriated, and which contain and include all the Privileges and Guidance of all the Members and Creeks thereunto allotted.

By MEMBERS is to be understood such Places where anciently a Custom-house hath been kept, and Officers or their Deputies attending; and are lawful Places of Exportation or Importation.

By CREEKS is to be understood, such Places where commonly Officers are, or have been placed by way of Prevention, not out of Duty or Right of Attendance. And are not lawful Places of Exportation or Importation, without particular Licence or Sufferance from the Port or Member under which it is placed.

All which are branched out in the following Description, under the several Heads as they are now managed and supervised.

(a) { 1 *Eliz.* cap. 11. §. 2.
13 & 14 *Car.* 11. cap. 11. §. 14.
6 *Ann.* cap. 26. §. 18.

PORTS.	MEMBERS.	CREEKS.
London		Gravesend.
		Aylemouth.
		Warriewater.
Berwick		Holy Island.
		East-Marshes, containing the Coast of Northumberland, bordering upon Scotland.
		Spalding.
		Fosdick.
Boston		Wainfleet.
		Nunby Chappel.
		Thetlethorp.
		Sallfleet.
Bridgwater	Minhead	
Bristol		Rill.
		Uphill.
		South Burrys.
	Swansey	Neath, or Brittonsferry.
Cardiffe		Newton.
		Aberthaw.
		Pencarth.
		Newport.
		Chepstow.
		West Marshes, containing the Coast of Cumberland, bordering upon Scotland.
Carlisle		Workington.
	Whitehaven	Raewglass.
		Milnthorpe.
		Pile of Fowdry.
	Lancaster	Grange.
		Wyrewater.
	Poulton	Preston and Riblewate.
		Sankey-Bridge.
		Fradiham.
	Liverpool	South Shore of the River Mersey from the Red Stones.
		Hilbree.
Chester		Dawpoole.
		Neston.
		Burtonhead.
		Baghill.
		Moston.
	Aberconway	
	Bewmoris	Holyhead.
		Amlogb.
	Carnarvon	Pulbelly.
		Barmouth.
	Arundel	Pagham Point.
		Selsey.
Chichester	Shoreham	Brightelmastons.
	Leaves	Newbagen.
		Sedford.
	Pemsey	

PORTS.	MEMBERS.	CREEKS.
Chichester	Hastings	Winchelsea.
	Rye	Lyd.
	Hythe	Runney.
	Ilfracomb	Folston.
Exeter	Barnstable	Clovelly.
		Appledore.
		Biddisford.
		Fincomb.
		Starcross.
		Beare and Seaton.
		Topsham.
		Pouldram.
		Sydmouth.
		Lympton.
Dartmouth		Exmouth.
		Aylmouth.
		Salcomb.
Gloucester		Brixham.
		Torbay.
		Totness.
		River Severn, from Bridgnorth to
		Kingroad.
Hull	Grimsby	Gainsburg.
	Bridlington	
	Scarborough	
Ipswich	Malden	Leigh.
		Burnham.
		West Mersey.
		East Mersey.
	Colchester	Bricklesey.
		Wivenhoe.
Lin		Mainree.
		Harwich.
	Wells	Karabam.
		Hitcham.
Milford		Cross Keys.
		Widich.
	Aberdwy	Aberystwyth.
	Cardigan	Newport.
		Pistard.
		Haverford West.
		Tenby.
Newcastle	Pembroke	Carmarthen.
		Lanelthy.
		North Burrys.
	Stockton	Middleborough.
	Harrogate	
	Sunderland	
	Shields	
		Scatondelaval.
		Plithe-noke.

PORTS.	MEMBERS.	CREEKS.
Plymouth	Padstow	
	St. Ives	
	Penfance	
	Helford	
	Falmouth	Penrin. St. Mawres. Truro.
Pool	Fowey	
	Lowe	
		Saltafb. Stonehouse. Cowsland.
	Lyme	Bridport. Charmouth.
	Weymouth	Portland. Lulworth. Swanidge. Wareham.
Sandwich	Dover	
		Deal. Ramefgate. Margat. Whitstable.
	Faversham	
	Milton	
	Rocheſter	Queenſborough.
Southampton		Chriſt Church. Limington.
	Cowes	Yarmouth. Newport.
	Portſmouth	Emſworth.
	Woodbridge	
Yarmouth	Aleborough	Orford. Dunwich.
	Southwold	Waldenſwick. Leſtoff.
	Blackney and Cley	

The Ports of North Britain or Scotland, with their Diviſions into Members and Creeks.

PORTS.	MEMBERS.	CREEKS.
Aberdeen		Dunnotyr. Cartallan. Craytonn. Stone Hive or Haven. Sketraw. Finin or Port Lethim. Coves. Don or Old Town. Newburgh. The Slains. Bottom.

PORTS.	MEMBERS.	CREEKS.
<i>Aberdeen</i>		<i>Peter Head.</i> <i>Rattero.</i> <i>Cairn Bulg.</i> <i>Frazerburg.</i> <i>Rosarty.</i> <i>Auchmedden.</i> <i>Bamff.</i> <i>Port Soy.</i> <i>Cullen Harbour.</i>
<i>Air</i>		<i>Girvan.</i> <i>Turenberry.</i> <i>Dunmure Castle.</i> <i>Turn Point.</i> <i>Queen's-ferry.</i> <i>Blackness.</i>
<i>Borrowstoness</i>	<i>Allea</i>	<i>Aven Water.</i> <i>Mouth of Carron.</i> <i>New Mill-burn.</i>
		<i>Airth.</i> <i>Elphinston Pow.</i> <i>Stirling.</i> <i>Clackmanna Pow.</i> <i>Kincardin.</i> <i>Culross.</i> <i>Torryburn.</i> <i>Limekilns.</i> <i>North Ferry.</i> <i>Innerkeithing.</i> <i>Donny Point.</i> <i>Kyles Bute.</i> <i>Tarbet of Kintyre.</i> <i>Shipness Point.</i>
<i>Campbel Town</i>		<i>Crusage Bay.</i> <i>Carradale Bay.</i> <i>Sorral.</i> <i>Dunnawerty Bay.</i> <i>Mule of Kintyre.</i> <i>Water of Sark.</i> <i>Annan.</i> <i>Cumber Trees.</i> <i>Ridwath.</i> <i>Keltonn Thorn.</i> <i>Cars Thorn.</i> <i>Burhanry Bay.</i> <i>East-side River Orr.</i> <i>Balcary Bay.</i> <i>Balmangan Bay.</i> <i>Cat-craig on Fleet.</i> <i>Burn of Carsleth.</i>
<i>Dumfries</i>		<i>Eymouth.</i> <i>Coldingham.</i> <i>Cockburn's Path.</i> <i>Sketraw.</i> <i>Tywingham.</i>
	<i>Kircudbright</i>	
<i>Dunbar</i>		

PORTS.	MEMBERS.	CREEKS.
<i>Dundee</i> —————		<i>Ferry of Portincraig.</i>
		<i>Woodhaven.</i>
		<i>Balmerino.</i>
		<i>Pow Lindores.</i>
		<i>Pow Garry.</i>
		<i>North Ferry, or Braghtie.</i>
		<i>Mony Foub.</i>
		<i>Button Ness.</i>
		<i>Indor Gowry.</i>
		<i>Crooked Haven.</i>
<i>Inverness</i> —————		<i>Garmouth.</i>
		<i>Lossmouth, or Newport Elgin.</i>
		<i>Findern.</i>
		<i>Brough Head.</i>
		<i>Nairn.</i>
		<i>Dathess.</i>
		<i>Channerie.</i>
		<i>Cromerty.</i>
		<i>Port Mahomack.</i>
		<i>Tate and Ferry.</i>
<i>Invering</i> —————		<i>Dornock.</i>
		<i>Ferry Ends.</i>
		<i>Dunrobin.</i>
		<i>Helmisdale.</i>
		<i>Salt Coats.</i>
		<i>Port in Cross.</i>
		<i>Largs.</i>
		<i>Aberdour.</i>
		<i>Burnt Island.</i>
		<i>Kinghorn.</i>
<i>Kircaldy</i> —————		<i>Dysert.</i>
		<i>Wester Weemys.</i>
		<i>Easter Weemys.</i>
		<i>Buck Haven.</i>
		<i>Mitbill.</i>
		<i>Levan.</i>
		<i>Largo.</i>
		<i>Ely.</i>
		<i>St. Minants.</i>
		<i>Pitten Weemys.</i>
<i>Leith</i> —————		<i>Craile.</i>
		<i>Fife Ness.</i>
		<i>Bindorfon.</i>
		<i>Kingkill.</i>
		<i>St. Andrews.</i>
		<i>Eden's Mouth.</i>
		<i>Newhaven.</i>
		<i>Royston.</i>
		<i>Muirhouse Haven.</i>
		<i>Cramond.</i>
<i>Montross</i> —————		<i>Mant's Haven.</i>
		<i>Aberbrothick.</i>
		<i>Auch Muty.</i>
		<i>Lunan Water.</i>

PORTS.

MEMBERS

CREEKS.

Montross		Ufan.
		Ferry Den.
		Mather.
		John's Haven.
		Gaugday.
Perth		Berrio.
		Ted Head.
		Mouth of Ar.
		Inch Sberga.
		Pow of Errol.
Port Glasgow	Greenock	Pow Cay.
		Skelmintly.
		Liverkip.
		Clough Stone.
		Gourock.
		Erskine.
		Renfrew.
		Partick.
		Scots Town.
		Kilpatrick.
		Dunbarton.
		Hill of Ardmore.
		Roseneath.
		Holy Loch.
		Dunne.
Prestonpans		Point of Toward.
		North Berwick.
		Aberlady.
		Port Seaton.
		Musselburgh.
Stranraer	Port Patrick	Friggathurn.
		Glen Luce.
		Drummore.
		Portnessoch.
		Flott.
		Garvillan.
		Wick of Scar.
		Bay of Cairn.
		Bay of Finnerd.
		Ballantree.
Wigtown		Sand House.
		Entry of Fleet.
		Ferry Town.
		Cars Know.
		Newtown Stewart.
		Liverwall.
		So Bay Poul-toun.
		Isle of Whitehorn.
		Burn of Monceith.
		Burn of Gilleffay.

II. The Names of the lawful KEYS, WHARFS, &c. for Shipping and Landing of Goods in the Port of *London*.

IN *Rotulo Scaccarii Anno 19^o Car. II.* In pursuance of (a) an Act of Parliament, it is there ordained, That (b) *the Keys, Wharfs and Places* hereafter named, and no others, be assigned, appointed and allowed by his Majesty to be lawful *Keys, Wharfs, or Places*, for the Shipping, Lading, or Landing of Goods: That is to say, the Keys or Wharfs called,

1. BREWER'S KEY, bounded on the *East* with *Tower-Dock*, containing from *East to West* 73 Feet, and in Breadth from the River of *Thames* Northward, 40 Feet in the narrowest Place.
2. CHESTER'S KEY, containing from *East to West* 51 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
3. GALLY KEY, containing from *East to West* 101 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
4. WOOLL DOCK, containing from *East to West* 61 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
5. CUSTOM-HOUSE KEY, containing from *East to West* 202 Feet, besides 6 Feet more at the *East* End thereof, betwixt that and *Wooll Dock*, being a Common-Sewer arched over; and from the River of *Thames* Northward, all the Extent of Ground which shall not be employed or used in the Building of his Majesty's Custom-House and Offices thereunto belonging.
But the STONE STAIRS on the *West* Side thereof, containing 15 Feet in Breadth, is declared to be a Place for Wherries and Passengers, and fetching of Water only, and not for any Goods or Merchandize.
6. PORTER'S KEY, containing from *East to West* 103 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
7. BEAR KEY, containing from *East to West* 62 Feet 4 Inches, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
8. SAB'S DOCK, excluding the Stairs there, (which are hereby declared no lawful Place of Shipping or Landing of Goods or Merchandize) containing from *East to West* 30 Feet, and from the River of *Thames* Northward forty Feet.
9. WIGGON'S KEY, containing from *East to West* 52 $\frac{1}{2}$ Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
10. YOUNG'S KEY, containing from *East to West* 46 Feet 4 Inches, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
11. RALPH'S KEY, containing from *East to West* 81 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
12. DICE KEY, containing from *East to West* 111 Feet, and from the River of *Thames* Northward 40 Feet: And if the Stairs on the *East* Side thereof be taken away, and the Passage leading thereunto be laid into the said Key, then to contain 6 Feet more from *East to West*, and Northward from the River of *Thames*, the said Passage to contain 40 Feet: But in the mean time the said Stairs are declared unlawful for the Landing, Lading, or Shipping of Goods or Merchandize.
13. SMART'S KEY, at the *South* End thereof, containing from *East to West* 27 Feet two Inches; and extending Northward along the side of *Billinggate-Dock* 176 Feet six Inches; and in all other Parts extending from the said Dock Eastward 40 Feet.

14. **SOMER'S KEY**, containing from *East* to *West*, and including the Passage leading to the Stairs on the *East* Side thereof 73½ Feet, and from the River of *Thames* Northward 40 Feet: But the Place where the said Stairs now stand is hereby declared to be no lawful Place of Landing or Shipping of Goods, and Merchandize, until the Stairs be taken away.
 15. **LYON-KEY**, containing from *East* to *West* 35 Feet nine Inches, and from the River of *Thames* Northward 40 Feet: But no Stairs, as formerly, to be erected thereupon, or thereunto.
 16. **BUTTOLEPH WHARF**, containing from *East* to *West* 78 Feet; and from the River of *Thames* Northwards, 40 Feet in the narrowest Place.
 17. **HAMMON'S KEY**, containing from *East* to *West* 23 Feet, and from the River of *Thames* Northward 40 Feet.
 18. **GAUNT'S KEY**, containing from *East* to *West* 31 Feet, including the small Stairs on the *East* Side thereof, and from the River of *Thames* Northward, 40 Feet: But the Stairs are hereby declared unlawful for Shipping, Lading, or Landing of Goods and Merchandize.
 19. **COCK'S KEY**, containing from *East* to *West* 40 Feet 8 Inches, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
 20. **ONE PLACE** betwixt *Cock's Key* and *Fresh Wharf*, commonly called **PART OF FRESH WHARF**, containing from *East* to *West* 25 Feet, including the Stairs at the *East* Side thereof, and Northwards from the River of *Thames* 40 Feet in the narrowest Place: But the said Stairs are hereby declared unlawful for Shipping or Landing of Goods.
 21. **FRESH WHARF**, containing from *East* to *West* 115 Feet, and from the River of *Thames* Northward, 40 Feet in the narrowest Place.
 22. **BILLINGSGATE**, containing from *North* to *South* 171½ Feet, and in Breadth from *East* to *West* 40 Feet; to be a common open Place, for the landing or bringing in of *Fish*, *Salt*, *Viſuals*, or *Fewel* of all sorts, and all *native Materials for Building*, and for *Fruit*, (all manner of Grocery excepted) and for carrying out the same, and for no other Wares or Merchandize. And if the Lord Mayor and Aldermen of the City shall think fit to fill up any part of the said Dock, at the *North* End thereof, not exceeding 40 Feet in Length, the same Ground so filled up, may have the same Privilege as the rest of the Wharf before prescribed.
- BRIDGE-HOUSE** in *Scutbark* may be allowed as a Place convenient for the Landing of any kind of *Corn*, bought or provided for the Provision or Victualling of the City, and not upon any private or particular Person's Account, and for no other Goods or Merchandize.

It may be lawful for any Person to ship or lade into any Ship or Vessel, on the River of *Thames*, bound over Seas, and lying between *London* and *Woolwich*, any of the Goods or Merchandize hereafter mentioned, viz. *Horses*, *Coals*, *Beer*, *ordinary Stones for Building*, *Fish taken by any of his Majesty's Subjects*, *Corn*, or *Grain*: Provided that the Custom and Duties of such Goods be duly paid, and Cockets or other lawful Warrants passed for the same, and delivered to the Searcher, or one of his Majesty's Under-Searchers, and shipped in the Presence of some of them, and in the Presence of a Deputy, to such Persons as shall be appointed from time to time, to manage or receive the Customs in the Port of *London*, and not otherwise.

It may be lawful for any Person or Persons, to unship and lay on Land, *Deal-boards*, *Balks*, and all sorts of *Masts*, and *great Timber*, at any Place of the River of *Thames* betwixt *Westminster* and *Lime-house Dock*: Provided the Owners of such Goods do first pay or compound for the Custom and other Duties, and declare the Place at which they will land them, (before they unship any of the Goods) to the Officers or Farmers of the Customs thereof, for the time being, and receive *Sufferance* or *Permission* from them so to do;

and that they unship none of the said Goods but in the Presence of a Waiter or Officer appointed thereunto, unless by a special Licence of the said Officers or Farmers of the Customs for the time being; otherwise the said Goods to be liable to Forfeiture according to Law.

It may be lawful for the Owners or Possessors of the several Wharfs called *Lyon-Key*, *Somer's Key*, *Dice Key*, and *Sab's Dock*, to fill up, or wharf over and enlarge into the River of *Thames*, so much as will make the Front of their Wall or Campshot range equally with the adjoining Keys or Wharfs.

If any of the Houses or Buildings be intended for Warehouses upon the Wharf, or hereafter so employed; the two upper Stories and Garrets of the said Houses to be made, and from time to time continued with glazed Windows.

The number of Cranes upon the said several Wharfs to be at the Election of the Owners or Possessors of the Ground, provided they exceed not the Dimensions following, *viz.* A single Crane with one Wheel, twelve Feet in Breadth, and a double Crane with two Wheels 20 Feet, and each of them in Depth or Length from the Wall or Campshot, 21 Feet at the most; and that the said Cranes, as well single as double, be kept open and free, for common Passage from the Ground to the Floor under the Wheels, without any other Inclosure, Partition, Separation, or Hindrance by Posts or Spurns, than the necessary Posts and Timbers which support the same at both Ends, and that the open Height of the said Crane be at least $10\frac{1}{2}$ Feet from the Ground to the Floor under the Wheels, that Carts and Carriages may freely pass under them.

It shall not be lawful for any Person to build any Outsetts, Jets, Penthouses, Warehouses, Rooms, Lodgings, or any manner of Posts, Sheds, or Buildings, contiguous or annexed to the said Cranes, or any part of the open Wharf of 40 Feet in Breadth, described as aforesaid, more than what is convenient about the Cranes, for the Wheels to work in and upon, and sufficient Covering thereunto, not exceeding the Height, Breadth and Length aforesaid. And for further Ornament, those Cranes to be laid in Oil and coloured Blue, and in the Front thereof towards the *Thames*, be placed the King's Arms, painted and set in an Escutcheon, or other Frame, with a decent Moulding about it, of at least $4\frac{1}{2}$ Feet Diameter.

That all the Passages, Lanes, or Cartways leading to the said Keys or Wharfs from *Thames-street*, and every of them, be made of the Breadth of 11 Feet at the least: But if any was of a larger Breadth or Dimension heretofore, this shall not be construed or meant to lessen or streighten it, but that it continue at the ancient or larger Dimension.

The several Keys and Wharfs described and allowed to be free Places for Shipping and Landing of Goods and Merchandizes, as aforesaid; and which, according to the Tenor of the said Act of Parliament, for rebuilding the said City, is and ought to be left open and free at the Distance of 40 Feet from the Water-side, shall not be separated or divided one from another by any House, Wall, Pale, Post, Rail, or other Impediment whatsoever, but only by mere Stones or Marks in the Pavement, for the distinction of Propriety, and not otherwise.

If any Wharfinger or Owner of any of the Wharfs or Grounds allowed for Shipping, Lading, or Landing of Goods or Merchandizes, as aforesaid, do not conform to the present Form, Rules and Method hereby prescribed and directed for their Wharfs, Cranes or Buildings, or hereafter shall discontinue or alter the same, or make new Encroachments thereupon; after publick notice given by any three or more of the principal Officers or Farmers of his Majesty's Customs, by fixing up a Writing under their Hands, upon the Wharf where the Fault shall be committed, declaring the Offence, and limiting a day and time for the Amendment thereof; which if not amended or performed accordingly,

accordingly, that then such Wharf, or Crane, shall from thenceforward be no more reputed or taken, to have the Benefit or Privilege as a lawful Place of Shipping, Lading, or Landing of Goods or Merchandize; but be thenceforward utterly debarred thereof, unless restored by his Majesty's special Warrant; and nevertheless the said Buildings, Alterations, and Incroachment, to be demolished and removed, as the Law in that case hath directed.

If at any time it shall seem reasonable to the principal Officers or Farmers of the Customs for the time being, and consistent with his Majesty's Service, to give Sufferance or Permission for the Shipping, Lading or Landing of any Goods or Merchandize, at any other Place or Places, or in any other manner than is herein before nominated and advised, or assigned to be lawful Keys and Wharfs; it shall and may be lawful for them so to do; and such Sufferance and Permission shall be good and warrantable, without any Forfeiture or Advantage to be taken against the Goods so landed, notwithstanding any thing herein before declared to the contrary.

Whosoever shall accept of, or from henceforward employ any of those Keys or Wharfs, by virtue of such Concessions, to the Use of Shipping, Lading or Landing of Goods or Merchandize, it is to be understood, and it is declared to be with this Covenant and Condition, that they perform all and singular the Orders, Assignments, and Appointments, which on their parts and behalfs is before declared to be performed and done, and not otherwise.

The several Wharfingers or Possessors of any of the said Keys or Wharfs, or their Servants, shall not suffer to stand or remain upon their Wharfs or Passages leading to them from *Thames-street*, any more than such Cars or Carts as shall be immediately called to lade or take up Goods, Wares or Merchandize there.

To prevent all future Differences and Disputes touching the Extent and Limits of the Port of *London*, and the many Frauds and Abuses which have been acted and committed, as well upon and within the River of *Thames*, as without the Mouth thereof upon the Sea; the said Port is declared to extend, and be accounted from the Promontory or Point called *The North Foreland*, in the Isle of *Thanet*, and from thence Northward in a supposed right Line, to the opposite Promontory or Point called *The Naze* beyond the *Gunfleet*, upon the Coast of *Essex*, and so continued Westward through the River of *Thames*, and the several Channels, Streams, and Rivers falling into it, to *London-Bridge*: Saving the usual and known Right, Liberty, and Privilege to the Ports of *Sandwich* and *Ipswich*, and either of them, and the known Members thereof, and of the Customers, Comptrollers, Searchers, and their Deputies, of and within the said Ports of *Sandwich* and *Ipswich*, and the several Creeks, Harbours, and Havens to them, or either of them respectively belonging, within the Counties of *Kent* or *Essex*: But that every Part and Place of the River *Thames*, and Sea, within the Limits and Bounds aforesaid, not included or belonging to the said Ports of *Sandwich* or *Ipswich*, or the several Creeks, Harbours, or Havens, to them or one of them respectively belonging, within the said Counties of *Kent* or *Essex*, shall be deemed and taken to be within, and Part and Parcel of the Port of *London*.

No further or other Passage to be made or enlarged to the Wharfs, or any part of the River of *Thames* from *Thames-street*, within the Limits aforesaid, other than the ancient and common Passages to the same.

III. THE FEES and ALLOWANCES due and payable to the Officers of his Majesty's Customs, in the Port of London, &c.

AN ORDER of the House of Commons in Parliament Assembled, establishing and appointing the said Fees.

WHereas in and by an Act of this present Parliament, intituled, (a) *An Act for confirming of Publick Acts*, an Act therein (intituled, (b) *A Subsidy Granted to the King of Tonnage and Poundage, and other Sums of Money payable upon Merchandize Exported and Imported*), was confirmed; by which Act so confirmed, It is (amongst other Things) Enacted and Ordained, That during the Continuance of that Grant (c), where the Goods Exported or Imported amount to the Value of Five Pounds or more, the Customers and Collectors, and all other his Majesty's Officers in the several Ports, shall take and receive such Fees (and none other) as were taken in the fourth Year of the late King James, until such time as the said Fees should be otherwise settled by Authority of Parliament.

And whereas also amongst the Rules, Orders, and Directions annexed to the Book of Rates, (Ratified and Confirmed by the aforesaid Act) It is Ordered and Directed, That for the avoiding of all Oppressions by any of the Officers of the Customs in any Port of this Kingdom, in Exacting unreasonable Fees from the Merchant, by reason of any Entries, or otherwise touching the Shipping or Unshipping of any Goods, Wares, or Merchandize, It is Ordered, (d) That no Officer, Clerk, or other belonging to any Custom-House whatsoever, shall Exact, Require, or Receive any other or greater Fee of any Merchant, or other whatsoever, than such as are, or shall be Established by the Commons in Parliament assembled. And if any Officer or other shall offend contrary to this Order, he shall forfeit his Office and Place, and be for ever after incapable of any Office in the Custom-House.

In Prosecution of which said several Clauses in the Act and Book of Rates before mentioned, and for the Settlement and Certainty of all the aforesaid Fees, for Satisfaction, as well of Merchants and others, as of the Officers, what Fees are to be paid and received for any Cause, Matter, or Thing whatsoever, for or concerning the Importation or Exportation, Shipping, Landing, or Entering of any Ships, Goods, Wares, or Merchandizes, of what Nature, or in what kind soever: It is Ordered and Declared by the Commons in Parliament Assembled, That the several and respective Fees and Allowances mentioned in a Schedule or Table of Fees relating to the Port of London, and the Members and Creeks thereunto belonging, (and none other) shall be paid to the Officers and others employed, and to be employed in and about his Majesty's Customs in the Port aforesaid, and are by the Authority aforesaid settled and confirmed.

And be it further Ordered and Declared by the Authority aforesaid, That the Fees and Allowances hereby intended, are let down, mentioned, and expressed in a Schedule or Table of Fees, intituled, *Fees and Allowances due and payable to the Officers of his Majesty's Customs and Subsidies in the Port of London, and the Members and Creeks thereunto belonging*, and subscribed with the Hand of

(a) 13 Car. II. cap. 7.

(b) 12 Car. II. — 4.

(c) 12 Car. II. cap. 4. §. 8.

(d) 24th Rule — Page 303.

Sir *Edward Turner*, Knight, now Speaker of the House of Commons in Parliament assembled; and every particular Clause therein mentioned and contained, shall be and remain as Effectual to all Intents and Purposes, as if the same were included and particularly expressed within the Body of this Order: And in case any Merchant, Master of a Ship, or other Person or Persons whatsoever, shall refuse to pay all or any of the Fees hereby Ordered or Intended, That in such case it shall and may be Lawful for all and every Officer and Officers to make Stay of every Bill of Entry, Cocket, or other Warrant that shall be tendered or given in for passing of any Ships, Goods, or Merchandizes whatsoever, exceeding the Value of Five Pounds in the Book of Rates, for which the Fees shall be detained and denied to be paid, as aforesaid.

And be it further Ordered and Ordained, That Copies or Transcripts of this Order and Table of Fees shall be made and set up in publick View in the Custom-House of *London*, and in all other Offices and Places where the said Fees, or any of them, are to be paid or received.

FEES and ALLOWANCES due and payable to the Officers of His Majesty's Customs and Subsidies in the Port of *London*, and the Members and Creeks thereunto belonging, viz.

For the Officers of the Petty Customs Outwards.

	Custo- mer		Comp- troller		Survey- or		Survey. General	
	s.	d.	s.	d.	s.	d.	s.	d.
F OR a Cloth Cocket by <i>English</i> Free- men of <i>London</i> ————— }	00	06	00	04	00	04	00	04
For a Stranger's Cocket, or Unfreemen	00	08	00	06	00	06	00	06
For a Cloth Certificate by Strangers or <i>British</i> } to pass according to the Old Rate ——— }	00	08	00	04	00	04	00	04
For a Ship's Entry crossing the Seas —————	00	04	00	04	00	04	00	04
For a Ship's Entry to the <i>Streights</i> , <i>Canaries</i> , } or <i>Western</i> Islands ————— }	01	00	01	00	01	00	01	00
For clearing of Ships, and examining the Books	01	00	00	06	00	06	00	06
For every Indorsement —————	00	04						
For making a Bond to the King's Majesty's Use	00	06						
For every Entry in the Certificate Book ———	00	02						
To the Customers Clerks.								
More for a Cloth Cocket or Certificate —————	00	06	00	02	00	02	00	02
For a Ship's Entry crossing the Seas —————	00	04						

Subsidy Outwards.

	Collec- tor		Comp- troller		Survey- or		Survey. General	
	s.	d.	s.	d.	s.	d.	s.	d.
F OR every Ship's Entry within the <i>Levant</i> , } or beyond the <i>Streights</i> Mouth ——— }	01	00	01	00	01	00	01	00
For every Ship's Entry going to any other } Foreign Parts ————— }	00	04	00	04	00	04	00	04
For every Ship's Entry going to the Out-Ports	00	02	00	01	00	01	00	01
For clearing of every Ship passing to Foreign } Parts, and examining the Ship's Contents }	01	00	00	06	00	06	00	06
For every <i>English</i> Cocket by Freemen —————	00	08	00	04	00	04	00	04

Subsidy

Subsidy Outwards.

	Collec- tor	Comp- troller	Survey- or	Survey- General
	s. d.	s. d.	s. d.	s. d.
For every Stranger's Cocket, or Unfreemen of <i>London</i> ————— }	01 00	00 06	00 06	00 06
For making every Certificate Cocket, as well <i>British</i> as Strangers, for Goods which paid Subsidy Inwards, and pay no Subsidy Out- wards ————— }	00 08	00 04	00 04	00 04
For every Certificate upon Warrant from His Majesty, or the Lord Treasurer, paying no Duties ————— }	01 06	00 08	00 08	00 08
For Indorsement of all Warrants and Licenses —	00 04	00 04	—	—
For a Foaring Bill licenſing ſuch as bring in Viſtuals, to carry out ſome Beer as by Store Coaſt Sufferances to be given without Fees. }	00 06	00 06	00 06	00 06
For every Coaſt Cocket Outwards, and enter- ing in his Majesty's Books, for a whole Ship, or Veſſel paſſing into the open Seas ————— }	01 00	00 08	00 08	00 08
For a Bond for the ſame —————	00 06	—	—	—
For diſcharging the ſame Bond and filing the Certificate to the Bond ————— }	—	00 04	—	—
For making every Certificate of Return —	01 00	00 02	00 02	00 02
For making, entering and keeping an Account of every Debenture for Repayment of half Subſidy, or other Sums of Money ————— }	01 00	00 04	00 04	00 04
For making, and entering a Tranſire or Let- paſs, from Port to Port in <i>England, Wales,</i> or <i>Berwick</i> ————— }	00 04	00 02	—	—
To the Clerks.				
For a Cocket, by <i>British</i> or others —	00 04	00 02	00 02	00 02
For a Ship's Entry croſſing the Seas —	00 04	—	—	—
To the Clerk of the Coaſt Cockets, for ma- king a Bill or Ticket to the Lord Mayor for Corn, Viſtuals, and other Proviſions — }	00 04	—	—	—

Petty Custom Inwards.

	Custo- mer	Comp- troller	Survey- or	Survey- General
	s. d.	s. d.	s. d.	s. d.
FOR every Strangers Warrant —	00 02	00 02	00 02	00 02
For taking every Bond —	00 06	—	—	—
For every Bill at Sight —	01 00	00 04	00 04	00 04
For diſcharging every Bond —	—	00 06	—	—
For every great Employment to employ the Proceed of. Goods ————— }	—	00 06	01 00	01 00

Subsidy Inwards.

	Collec- to r	Comp- troller	Survey- or	Survey- General
	s. d.	s. d.	s. d.	s. d.
FOR every Warrant by <i>British</i> Freemen of <i>London</i> ————— }	00 04	00 04	00 04	00 04
For every Warrant for Strangers, or Unfreemen	00 06	00 06	00 06	00 06

Subsidy

Subsidy Inwards.

	Collector		Comptroller		Surveyor		Survey-General	
	s.	d.	s.	d.	s.	d.	s.	d.
To the Clerk for making the Shippers Entry	01	00						
For making a Bond to his Majesty's Use	00	06						
For every Oath administered by the Collector	00	02						
For a Ship's Entry, with the particular Contents, viz. from the <i>East-Indies</i>	02	06						
From the <i>Streights</i>	02	06						
From <i>Spain, Portugal, and the West-Indies, or British Plantations</i>	02	00						
From <i>Dunkirk or France</i>	01	00						
From <i>Flanders, Holland, Ireland, or any Eastern or Northern Parts</i>	01	00						
For every Ship or Vessel less than twenty Ton	00	08						
For every Stranger's Ship's Entry to pay double Fees								
For every Certificate of Foreign Goods imported, to be shipped out free of Subsidy, Eighteen Pence, which is understood Sixpence for the Search, although several Ships, and Twelve Pence for the Certificate	01	06						
If the Goods be under the Value of Twenty Pounds, according to the Book of Rates, the Merchant is to pay for the Certificate, in all, but	00	06						
For examining and comparing every Debenture with the original Certificate	00	04						
For a Certificate of Foreign Goods coming from any of the Out-Ports to <i>London</i> , or from any other Port to Port within this Nation	00	06	00	02	00	02	00	02
For Goods sent by Sea by the Importer thereof, to any of the Out-Ports from <i>London</i>	00	06	00	02	00	02	00	02
For casting up the Sum, and keeping an Account of every Debenture, and paying the Money	00	08						

For every Bale, Pack, Truss, Chest, Case, or other Package, brought into the King's Warehouse, to be allow'd to the Officer when the Merchant is short enter'd above Five Shillings, to be paid to the proper Officer, Two Pence.

Great Customs.

	2 Customer		Comptroller		
	s.	d.	s.	d.	
FOR a Cocket for Calve Skins	02	00	01	00	
For a Coast Cocket Outwards of Woolls, Woollfells, Leather, Skins, and Hides	02	00	01	00	
For a Bond for his Majesty's Use	01	00			
For filing the Return	00	06			
For a Return and Discharge Outwards	02	04	01	00	
For the Packer, for telling and packing every Dacre of drefs'd Calve Skins, allowing ten Dozen to the Dacre					Packer
For packing every Dacre of undress'd Calve Skins, and telling					

Fees

Fees concerning several Officers, as well Inwards as Outwards, to be paid to the Clerks.

	Custo-mer		Comp-troller		Survey-or.	
	s.	d.	s.	d.	s.	d.
F OR every Bill of Portage —————	00	06	00	03	00	03
For a second or parcel Cocket Outwards ———	00	02	00	02	00	02

To the King's Majesty's Waiters, being in Number Eighteen.

Received in the Custom-House, above Stairs —	For every <i>British</i> Man's Foreign Goods or Merchandizes, of what Nature soever, paying Custom or Subsidy Inwards in the Port of <i>London</i> , or coming thither from any Place or Port by Cocket —————	s.	d.
		01	00
	For every Stranger's Foreign Goods in like manner, paying Custom or Subsidy Inwards in the same Port, or coming thither by Cocket ———	01	06
Received at the Water-side by the said King's Waiters, and others attending; to be divided as formerly ———	For certifying every Cocket of <i>British</i> Goods brought up to <i>London</i> . —————	00	06
	For a Bill of Store or Portage for any thing above ten Shillings Custom —————	01	00
	For a Bill of Sight, Bill of Sufferance, or any other imperfect Warrant —————	01	00
	For Woolls, Woollfells, Leather, Hides, and prohibited Goods from the Out-Ports by Cocket —————	01	00

Register of the King's Majesty's Warrants.

F OR every <i>British</i> Warrant for the Goods Inwards —————	s.	d.
For every Stranger's Warrant —————	00	02
For every Certificate Foreign —————	00	04

For all Goods not paying Twenty Shillings Custom, whether in or out, there shall be but half Fees taken, whether for Warrants, Cockets, Transfers, Debentures or Certificates.

To the Usher of the Custom House.

F OR every Oath administered by the King's Officers Outwards ———	s.	d.
	00	02

Rules which may serve for the Ports in general.

WHereas some Societies and Companies of Merchants do trade in a Joint Stock, and enter the whole Lading and Cargo of a Ship Inwards, in one single Entry, when the Adventurers therein concerned are many, the Officers and Waiters may take and receive such Gratuity as the said Company shall hereafter voluntarily consent to pay unto them; any thing in this Order or Table of Fees, or any other Act or Provision to the contrary, notwithstanding.

All Goods under the Value of five Pound in the Book of Rates, paying Subsidy by the Sum of five Shillings, or less, shall pass without Payment of any Fees.

No *British* Merchant that shall have Goods of his own, to be landed out of one Ship or Vessel at one time, (although the Receipt of the Subsidy be distributed into several Offices) shall be charged to pay any more or other Fees than for a single Entry.

Goods in Partnership to pass as if the Proprietors were one single Person.

Fish by *British* in *British* Shipping or Vessel Inwards or Outwards, or along the Coast, to pay no Fees.

Foreign Coin and Bullion Inwards, may be landed by any Person, without Warrant or Fee.

Diamonds, Precious Stones, Jewels, and Pearls of all sorts, to pass (H) Inwards and Outwards without Warrant or Fee.

Post-Entries Inwards to pass without Fee, under five Shillings; if above five Shillings, and under forty Shillings, then six Pence: but if the Custom to be paid exceed forty Shillings, then it shall pay the full Fees as was paid for the first Warrant.

The Merchants shall pay for all Goods opening that shall be short entered, above ten Shillings Custom.

The Merchant shall pay for weighing of all Goods that shall be short entered above twenty Shillings Custom.

The Merchant not to be at any Charge if duly entered.

Whereas by an Act of Parliament, intitled, (c) *An Act for Encouraging and Increasing of Shipping and Navigation*, there are granted unto the King's most excellent Majesty, sundry Duties upon Strangers Vessels importing Commodities not of their Growth; and thereby it is ordered, That such Shipping as pretend to enjoy the Privilege of *English* Shipping, must be mann'd accordingly; whereby there is a necessity of an Officer to be employed every Tide downwards towards *Graveland*, to visit all Ships whether they be mann'd according to the said Act: As also to gauge (f) *French* Ships, and take an Account of their Tonnage, and to give Certificates for making of foreign Ships free, and taking Bond for such as go to the Plantations; for effecting of which Business, the following Fees are set and appointed by the Authority aforesaid, to be paid as well in all Out-ports, as in the Port of *London*; and Creeks thereunto belonging, viz.

	Collec- tor	Comp- troller
For gauging every <i>French</i> Vessel in lieu of the like Fee paid in <i>France</i> for gauging <i>British</i> Vessels there, as long as they continue this Duty	05 00	00 00
For making a Certificate to make a foreign Ship free, with Sealing and Registering the same	10 00	00 00
For a Bond for Ships going to the Plantations	00 06	00 00
For every Entry of <i>French</i> Vessels, and for Bills to charge the five Shillings <i>per</i> Ton on such Vessel	00 06	00 06
For a Certificate of Payment of Tonnage	00 06	00 00
For every Entry of Goods liable to Duties by the Act of Navigation, which this Collector receives	00 04	00 04

(d) 6 Geo. II. cap. 7, §. 1.

(c) 12 Csr. II. cap. 18. §. 9, 10, 17, 19.

(f) The Duty of 5s. per Ton, for which French Ships were to be gauged; ceased by 11 Article of Treaty of Commerce with France, concluded at Utrecht { 31 March } 1713
 { 11 April }

The Fees of the Chief Searcher, and of his Majesty's Five Under-Searchers in the Port of London.

Duties between the Chief Searcher, and His Majesty's Five Under-Searchers that attend at London.

For every Ship that passeth in- to Foreign Parts—	{	<i>Spain, Portugal, the Streights, West-Indies, Guiney, or</i>	}	s.	d.
		<i>the Western Islands—</i>		06	00
		<i>East-India—</i>		10	00
		<i>All other British Ships into foreign Parts—</i>		04	00
		<i>For every Stranger's Ship or Bottom—</i>		06	08

Duties of his Majesty's Five Under-Searchers that attend at London.

<i>British and Aliens—</i>	{	<i>FOR every Certificate for shipping out Goods for- merly Imported—</i>	}	s.	d.
		<i>But if the Half Subsidy to be received back amounts but to 40s. then—</i>		02	00
<i>To be paid by British and A- liens, for Goods that pay Subsidy, and pass out by Cocket or War- rant—</i>	{	<i>Pipe, Punchion, or Butt—</i>	}	00	04
		<i>Hogshead or Bag—</i>		00	02
		<i>Tin the Block or Barrel—</i>		00	01
		<i>Beer-cage, Wood of all Sorts, Copperas, Alum, and such Gross Goods, the Ton—</i>		00	04
		<i>Corn, the Last, Sea-Coal the Chalder, Beer, the Ton—</i>		00	02
		<i>Lead, the Fodder—</i>		00	02
		<i>The Maund, Fatt, or Pack—</i>		00	06
		<i>The Bundle, Bale, Chest, or Case—</i>		00	03
		<i>Raisins and Figs, the 20 Fraills, or Barrels—</i>		00	03
		<i>Butter, and such Goods, the Barrel—</i>		00	02
		<i>For every Coast-Certificate or Cocket—</i>		01	00
		<i>Transfers for the Coast, free.</i>			
		<i>For every Horse, Mare, or Gelding—</i>		01	00
		<i>For certifying every Debenture for receiving back half Subsidy, &c.—</i>		00	06
		<i>For every Piece of Ordnance—</i>		01	00
		<i>For the Endorsement of every Cocket—</i>		01	00
		<i>For every Certificate out of their Books of Goods lost at Sea, taken by the Pyrates, or returned, whereby so much may be shipped Custom-free—</i>		01	00
		<i>For every Bill of Sufferance, or Store above 10s. in the Book of Rates—</i>		01	00
		<i>If under—</i>		00	06
		<i>The Fardle or Truss, by British, of three Hundred Weight, or upwards—</i>		00	06
		<i>Woollen Cloth, the Bale not exceeding five Cloths, or 3 Hundred weight, Stuffs, Bays or Says—</i>		00	03
<i>Merchants-strangers, Unfreemen of London, or such as ship on Strangers Ships or Vessels—</i>	{	<i>the Fardle or Truss—</i>	}	01	00
		<i>The Bale—</i>		00	06

The Fees of his Majesty's Two SEARCHERS at Gravesend.

	s.	d.
F OR every Ship that passeth over the Seas for <i>Spain, Portugal,</i> } <i>Streights, the West-Indies, Guinea, or the Western Islands</i> —	06	00
For every Ship to the <i>East-Indies</i> —	10	00
For all other Ships into foreign Parts—	04	00
For every Stranger's Ship or Bottom—	08	00
For every Ship having a Coast-Cocket—	00	04
For Passengers Outwards, not being Merchants or Mariners—	00	06

*Signed by Vertue of * an Order of the House of Commons. Dated the 17th of May 1662.*

E. TURNER.

Sabbati 17^o Maii 14^o CAROLI Regis Secundi.

THE general Table of Fees for the Port of *London*, with the Members and Creeks thereunto belonging; being this Day read,

The Question being put,

That for all Goods not paying one Pound Custom, In or Out, there shall be but half Fees taken for all Cockets, Warrants, Debentures, Transires or Certificates:

It was resolved in the Affirmative.

Resolved upon the Question,

That the said Table of Fees, as it was reported and read, with the Alterations aforesaid, be agreed to, and that the same be engrossed, and Mr. Speaker is authorized to sign the same.

WILL. GOLDESBROUGH.
Cler' Dom' Com'

A Breviate of the Fees of His Majesty's Officers of the CUSTOMS and SUBSIDIES in the Port of *London*, reducing the Particulars, (as they are set in several Paragraphs, under several Titles) into Totals or entire Sums, viz.

For the Officers of the Petty-Customs Outwards.

	s.	d.
F OR a Cloth Cocket by <i>British</i> Freemen of <i>London</i> , paid to the } principal Officers and their Clerks—	02	06
For a Stranger's Cocket, or Unfreemen—	03	02
For a Cloth Certificate by <i>British</i> or Strangers—	02	08
For a Ship's Entry crossing the Seas—	01	08

* Confirmed and continued by 8 & 9 W. III. cap. 20. §. 1. and the other Acts, which continue the Branch of the Customs and Subsidy Outwards.

For a Ship's Entry to the <i>Streights, Canarits, or Western Islands</i> —	s. 04	d. 04
For clearing of Ships, and examining the Books —	02	06
For every Endorsement —	00	04
For making a Bond to the King's Majesty's Use —	00	06
For every Entry in the Certificate Book —	00	02

Subsidy Outwards.

F OR every Ship's Entry within the <i>Levant</i> , or beyond the <i>Streights</i> } Mouth: To the Officers and their Clerk —	s. 04	d. 04
For every Ship's Entry going to any other foreign Parts —	01	08
For every Ship's Entry going to the Out-Ports, and for a Coast- } Cocket and Bond —	04	09
For clearing of every Ship, passing to foreign Parts, and examin- } ing the Ship's Contents —	02	06
For every <i>British</i> Cocket, by Freemen —	02	06
For every Stranger's Cocket; or Unfreemen of <i>London</i> —	03	04
For every Certificate, Cocket, &c. —	02	06
For every Certificate, upon Warrant from his Majesty, or the Lord } Treasurer, paying no Duties —	04	04
For Endorsement of all Warrants and Licences —	00	08
For a Foaring Bill —	02	00
For discharging a Bond, and filing the Certificate —	00	04
For making a Certificate of Return —	02	09
For a Debenture for Repayment of Half Subsidy, &c. To the prin- } cipal Officers Two Shillings; to the Searchers Six Pence; for the } Oath Two Pence; Examining Four Pence; Casting up and Pay- } ing the Money, Eight Pence: In all —	03	08
For Making and Entering a Certificate or Let-pass —	00	06
For a Bill or Ticket to the Lord Mayor —	00	04

Petty Customs Inwards.

F OR every Stranger's Warrant Inwards, <i>vide Subsidy Inwards.</i>	s. d.
For taking every Bond —	00 06
For every Bill at sight —	02 00
For discharging every Bond —	00 06
For every great Employment —	02 06

Subsidy Inwards.

F OR every Warrant by <i>British</i> Freemen of <i>London</i> : To the prin- } cipal Officers, the King's Waiters, and Register —	s. 02	d. 06
For every Warrant for Strangers —	04	06
— or Unfreemen —	03	02
For every Certificate of foreign Goods coming from the Out-Ports, } to <i>London</i> —	02	04
For Goods sent by Sea, by the Importer thereof, to any of the Out- } Ports, from <i>London</i> —	01	00
All the rest of the Fees under this Title of <i>Subsidy Inwards</i> are } single, and paid to particular Persons —	Vid. the Table.	

Great Customs.

F OR a Cocket for Calve Skins : To the Officers and Packer	s. 03	d. 06
For Woolls, Wooll-fells, Skins and Hides	03	00
For a Bond to His Majesty's Use	01	00
For Filing the Return	00	06
For a Return and Discharge Outwards	03	04

Fees Inwards and Outwards concerning the CLERKS:

F OR every Bill of Portage	_____	s. 01	d. 00
For a Second, or Parcel Cocket Outward	_____	00	06
<i>The Packer</i>	_____	} All these are reckoned together with the former Entries.	
<i>The King's Waiters for the three first Articles</i>	_____		
<i>Register of the King's Warrants</i>	_____		
All other Fees in the Table not herein before comprised (except only two concerning the Act of Navigation)	_____		
The Fees of the Chief-Searcher, and His Majesty's Five Under- Searchers at <i>London</i> , and Two at <i>Gravesend</i> , are single, and do not admit of Abbreviation	_____	} Vid. the Table.	

For all Goods not paying Twenty Shillings Custom, whether in, or out, there shall be but half Fees taken.

All Goods under the Value of Five Pounds in the Book of Rates, shall pass without Payment of any Fees.

Coin and Bullion Inwards ———— } Pass without War-
Precious Stones, Jewels, and Pearl; Outwards ———— } rant or Fee.

The Merchants shall pay for all Goods opening that shall be short entered, above 10 s. Custom.

The Merchants shall pay for weighing of all Goods that shall be short entered, above 20 s. Custom.

The Merchant not to be at any Charge, if duly entered.

IV. The Duties of SCAVAGE, PACKAGE, BALLIAGE, and PORTAGE, payable to the *City of London* for all the Goods and Merchandizes of *Aliens*, or *Denizens* born within the Allegiance of the *British* Crown, being the Sons of Aliens, born under foreign Allegiance, imported into or exported out of the said City: Granted to the Mayor and Commonalty, and Citizens, by their Charter dated the 5th Day of *September*, in the 16th Year of the Reign of King *Charles* the Second, confirmed by the 20th Rule of the Book of Rates, and by 2 *W. & M.* c. 8.

Which said Duty of Scavage is by the Act of Navigation passed *Anno* 12^o *Car.* II. cap. 18. §. 9. and the Act of Frauds passed *Anno* 13 & 14 *Car.* II. cap. 41. §. 6. also payable for several Commodities, though of *British* Property, when imported in any other than Ships belonging to the People of *Great Britain*

sain or *Ireland*, and whereof the Master, and at least three Fourths of the Mariners, are *British*, or in Foreign-built Ships, altho' owned or manned by *British*, unless such as are taken as Prize, and for *Currants* and *Turkey Commodities* imported in any other than *British*-built Shipping, and navigated as aforesaid; the particular Species whereof are thus marked * in the following Table; being the same that are chargeable with Petty Custom in the like Case, as in Page 10.

I. THE SCAVAGE TABLE OF RATES INWARDS, for the Surveying of all Goods and Merchandizes imported from Parts beyond the Seas; although the Mayor and Commonalty, or their Officers, do not survey or deliver the said Goods when they are ready, and upon reasonable Request and Notice given.

SCAVAGE (*Scavage* or *Sherwage*) is an ancient Toll or Custom, exacted by Mayors, Sheriffs, &c. from Merchant-Strangers, for Wares, shewed or offered to Sale within their Precincts: But by the 19 H. VII. cap. 8. was prohibited to be levied, except by the Mayor and Commonalty of *London*.

By the 22 Hen. VIII. cap. 8. §. 2, 4. it is directed, That Tables thereof be set up in the City of *London*, approved and subscribed by the Chancellor and Treasurer of *England*, the President of the King's Council, Lord Privy-Seal, Lord Steward of the Household, and the two Chief Justices of the King's Bench and Common Pleas, or four of them at the least.

S C A V A G E.

A.

A Lum, the hundred weight cont. 112 lb.	00	02
Andirons, <i>vide</i> Brass.		
Annotto, the hundred weight cont. 5 Score	00	04
Apples and Pears, the little Barrel	00	01½
*Aqua Vitæ, the Hogshead	00	06
Argol, white or red, the hundred weight cont. 112 lb.	00	01½
*Ashes, <i>vocat.</i> Potashes, for every 20 s. of the Rate	00	01

B.

B Abies Heads, the Dozen	00	00½
Bacon, the hundred weight cont. 112 lb.	00	03
Bandstrings, the dozen Knots	00	00½
*Balks {	Great, the hundred cont. 6 Score	01 06
	Middle, the hundred cont. 6 Score	00 09
	Small, the hundred cont. 6 Score	00 04
*Barlings, the hundred cont. 6 Score	00	04
*Barley, the Quarter cont. 8 Bushels	00	00½
Barilla, or Saphora, the Barrel cont. two hundred weight	00	04
Basket-rods, the dozen Bundles	00	04
Bast-ropes, the hundred weight cont. 112 lb.	00	00½
Battery, Bathrones, or Kettles, the hundred weight cont. 112 lb.	00	06
*Beans, the Quarter	00	00½
Beef, the Barrel	00	01
Bell-metal, the hundred weight cont. 112 lb.	00	02
Bermillians, <i>vide</i> Fustians.		

Blackings,

SCAVAGE.

	s.	d.
Blacking, or Lamp-black, the hundred weight cont. 112 lb.	00	03
Bottles of all sorts, the Dozen	00	00½
* Boards { Barrel-boards, the thousand	00	04
{ Clap-boards, the hundred cont. fix Score	00	01
{ Pipe-boards, the hundred cont. fix Score	00	01
Boratoes, or { Narrow, the single Piece not above 15 Yards	00	02
Bombazines { Broad, the single Piece not above 15 Yards	00	03
Books unbound, the Basket or Maund	00	08
* Bow-staves, the hundred cont. fix Score	00	02
Brass Andirons, Laver-cocks, Chaffing-dishes, and all other Brasses } or Latten wrought, the hundred pound cont. 5 Score	00	03
Brimstone, the hundred weight cont. 112 lb.	40	00½
Bristles, the dozen Pounds	40	00½
Buckrams { of Germany, the dozen Pieces	00	03
{ of France, the dozen Pieces	00	02
Buffins, Liles, { Narrow, the single Piece not above 15 Yards	00	01
or Mocadoes { Broad, the single Piece not above 15 Yards	00	02
Bulrushes, the Load	00	01
Burs for Milstones, the hundred cont. five Score	00	03
Butter, the hundred weight cont. 112 lb.	00	01

C.

Cable-ropes for Cordage, the hundred weight cont. 112 lb.	00	01
Cabinets { Great, the Piece	00	02
{ Small, the Piece	00	01
Caddas, or Cruel Ribbon, the dozen Pieces, each Piece cont. 36 Yards	00	01
Candlewick, the hundred weight cont. 112 lb.	00	01
Candles of Tallow, the dozen Pound	00	00½
Capers, the hundred Pound cont. 5 Score	00	02
* Capravens, the hundred cont. 6 Score	00	03
Cards { Playing-Cards, the small Groce cont. 12 dozen Pair	00	02
{ Wooll-Cards, the dozen Pair	00	00½
Carpets { Turkey, Persia, East-India and Venice, long, the Piece	00	06
{ Of the same, or like sort, short, the Piece	00	04
{ Carpets of all other sorts, the Piece	00	00½
Cases { For Looking-glasses, gilt, from N ^o 3. to N ^o 10. the Dozen	00	01½
{ For Looking-glasses ungilt, the Dozen	00	00½
Catlings, vide Lutestrings.		
Chamlets, Mohairs, and Turkey Grograms, each 15 Yards	00	01½
Cheese, the hundred weight cont. 112 lb.	00	01
Cherries, the hundred weight cont. 112 lb.	00	01½
Cloth { French Woollen, each 20 Yards	00	08
{ Scarlet, the Yard	00	01
Cochineal { Silvester, or Campechea, the Pound	00	00½
{ Of all other sorts, the Pound	00	01
Combs of Box or Light-wood, the Groce cont. 12 Dozen	00	00½
Copper Bricks, or Plates, round or square, the hund. wt. cont. 112 lb.	00	04
Copperas, the hund. weight cont. 112 lb.	00	01
Coral, rough or polish'd, the Mast cont. two Pound and an half	00	02
Cordage, vide Cable Ropes.		
Cork { The hundred weight cont. 112 lb.	00	01
{ The dozen Pieces, for Shoemakers	00	00½
Corn { Barley, vide in B.		
{ Beans, vide in B.		
{ Malt, vide in M.		

SCAVAGE.

Corn { Oats, *vide in Q.*
Pease, *vide in P.*
Rye, *vide in R.*
Wheat, *vide in W.*

D.

* Deal-boards of all sorts, the hundred cont. 6 Score	01	00.
Dogs of Earth, the small Groce cont. 12 Dozen	00	01 $\frac{1}{2}$
Durance or { With Thread, each 15 Yards	00	01 $\frac{1}{2}$
Duretties { With Silk, each 15 Yards	00	02 $\frac{1}{2}$
Amber-greese, the Ounce	00	01 $\frac{1}{2}$
Aloes Cicotrina, the Pound	00	00 $\frac{1}{2}$
Barley hull'd, the hundred weight cont. 112 lb.	00	01
Carraway and Cummin-Seeds, the hundred weight	00	01 $\frac{1}{2}$
China Roots, the hundred Pounds cont. 5 Score	01	06
Civet, the Ounce	00	01
Coral, <i>vide in C.</i>		
Drugs { Frankincense, <i>vide in F.</i>		
Gum Arabick, <i>vide in G.</i>		
Gum Armoniack, the hundred cont. 5 Score	00	06
Musk { the Ounce	00	01.
{ Cods, the Dozen	00	01
Quicksilver, <i>vide in Q.</i>		
Saunders; white or red, the hundred cont. 5 Score	00	06
Treacle, common, the hundred cont. five Score	00	02
Turpentine, common, the hund. wt. cont. 112 lb.	00	01

E.

E Arthen Ware, *vocat.* Tiles, *vide in T.*

F.

* Feathers for Beds, the hundred weight cont. 112 lb.	00	02
F { Cod-fish, the hundred cont. six Score	00	04
{ Cole-fish, the hundred cont. 6 Score	00	01
{ Eels { The Barrel	00	02
{ Quick, the Ship's Lading	10	00
{ Herrings, white or red, the Last	00	06
Fish { Lings, the hundred cont. six Score	00	06
{ Lub-fish, the hundred cont. six Score	00	02
{ Croplings, the hundred cont. six Score	00	01
{ Titling, the hundred cont. six Score	00	00 $\frac{1}{2}$
{ Sturgeon { the Firkin	00	01
{ the Keg	00	00 $\frac{1}{2}$
{ Salmon, the Barrel	00	01 $\frac{1}{2}$
* Flax { Undress'd, the hundred weight cont. 112 lb.	00	01 $\frac{1}{2}$
{ Dress'd or wrought, the hundred weight cont. 112 lb.	00	04
Flox, the hundred weight cont. 112 lb.	00	02
Frankincense, the hundred weight cont. 112 lb.	00	01 $\frac{1}{2}$
Fustian { Bermillians, the Piece, or two half Pieces cont. 15 Yards	00	02
{ each half Piece		
{ Naples Fustian, Tripe, or Velure, the Piece cont. 15 Yards	00	02
Furs { Beaver-skins, the Piece	00	00 $\frac{1}{2}$
{ Beaver-Bellies or Wombs, the Dozen	00	04
{ Budge, tawed or untawed, the hundred cont. five Score	00	02
{ Fox-skins, the hundred cont. 5 Score	00	04
{ Foyns, without Tails, the Dozen	00	01 $\frac{1}{2}$

SCAVAGE.

G.

		s.	d.
G	Alley-Dishes, each 12 Dozen	00	01
	Galls, the hundred cont. 112 lb.	00	03
Glass	{ for Windows, the Chest or Case	00	03
	<i>vocat.</i> Venice Drinking-Glasses, the Dozen	00	00 $\frac{1}{2}$
	Half-penny Ware, the Groce cont. 12 Dozen	00	00 $\frac{1}{2}$
	Penny Ware, the Groce cont. 12 Dozen	00	00
Looking-Glasses	{ of Steel { small, the Dozen	00	00 $\frac{1}{2}$
	{ large, the Dozen	00	01
	{ of Crystal { small, the Dozen, under N ^o 6.	00	01
	{ the Dozen, N ^o 7, 8, 9, 10.	00	04
	{ middle sort, the Dozen, N ^o 6.	00	02
	{ the Dozen, N ^o 11 and 12	01	06
	Glass Stone-Plates for Spectacles, rough, the Dozen	00	00 $\frac{1}{2}$
Glass - Plates, or Sights for Looking-Glasses un-foyled	{ of Crystal { small, under N ^o 6. the Dozen	00	00 $\frac{1}{2}$
	{ N ^o 6. the Dozen	00	01
	{ N ^o 7, 8, 9, 10.	00	02
	{ N ^o 11, 12, the Dozen	01	00
	Gloves of <i>Spanish</i> Leather, the dozen Pair	00	00 $\frac{1}{2}$
	Goats Hair, the hundred pound, cont. five Score	00	06
Grain for Dyers	{ of Scarlet Powder, the Pound	00	00 $\frac{1}{2}$
	{ of <i>Sevil</i> in Berries, and Grains of <i>Portugal</i> , or <i>Rotia</i> , the Pound	00	00 $\frac{1}{2}$
	Almonds, the hundred weight cont. 112 lb.	00	03
	Aniseeds, the hundred weight cont. 112 lb.	00	02
	Cinnamon, the Hundred cont. five Score	01	00
	Cloves, the Hundred cont. five Score	01	06
	* Currants, the hundred weight cont. 112 lb.	00	02
	Dates, the hundred weight cont. 112 lb.	00	04
	* Figs, the hundred weight cont. 112 lb.	00	01
	Fusses of Cloves, the hundred Pound cont. five Score	00	08
	Ginger, the hundred pound containing five Score	01	00
Grocery	{ Liquorice, the hundred cont. 112 lb.	00	01 $\frac{1}{2}$
	{ Mace, the hundred cont. five Score	02	00
	{ Nutmegs, the hundred cont. five Score	01	06
	{ Pepper, the hundred cont. five Score	00	06
	* Prunes, the hundred cont. 112 lb.	00	01
	* Raisins { great, or <i>Malaga</i> , the hundred cont. 112 lb.	00	01
	{ of the Sun, the hundred weight cont. 112 lb.	00	02
	{ Refined, the hundred cont. 112 lb.	00	10
	* Sugar { Candy-brown, or white, the hundred wt.	00	08
	{ <i>Muscovadoes</i> , and white, the hundred wt.	00	04
	{ <i>St. Thome</i> and <i>Panellis</i> , the hundred wt.	00	02
	Grograms, <i>vide Chamlets</i> .		
	Gunpowder, the Barrel cont. 112 lb.	00	03
	Gum Arabick, the hundred wt. cont. 112 lb.	00	02

H.

H	Air, <i>vocat.</i> Goats Hair, <i>vide in G.</i>		
	Hawks of all sorts, the Hawk	00	02
	{ Bast or Straw Hats knotted, the Dozen	00	00 $\frac{1}{2}$
	{ Bast or Straw Hats plain, the Groce cont. 12 Dozen	00	01 $\frac{1}{2}$
Hats	{ Wooll-felts, the Dozen	00	01
	{ Demi-Castors, the Piece	00	00 $\frac{1}{2}$
	{ Beaver-Hats, the Piece	00	02

SCAVAGE.

*Headings for Pipes, Hogheads, or Barrels, the Thousand	00	02
Heath for Brushes, the hundred weight cont. 112 lb.	00	01
*Hemp { undress'd, the hundred weight cont. 112 lb.	00	01
{ dress'd, the hundred weight cont. 112 lb.	00	02
Hides { Buff-Hides, the Piece	00	00 $\frac{1}{2}$
{ Cow-Hides, or Horse-Hides, the dozen Hides	00	03
Honey, the Barrel	00	01 $\frac{1}{2}$
Horses and Mares, each Horse or Mare	00	06
Hops, the hundred weight	00	02

I.

I Indico, the hundred Pound cont. five Score	02	00
I Indico Dust, the hundred Pound cont. five Score	00	08
Incle { Wrought, the dozen Pound	00	01 $\frac{1}{2}$
{ Rolls, the dozen Pieces, cont. 36 Yards, each Piece	00	01
{ Unwrought, the hundred Pound cont. five Score	00	04
Iron wrought, the hundred cont. 112 lb.	00	01
Iron unwrought, the Ton	00	06
Iron Pots, the Dozen	00	01 $\frac{1}{2}$
Juice of Lemons, <i>vide</i> Lemons.		

L.

L Lampblack, <i>vide</i> Blacking.		
L Latten { shaven Latten, the hundred weight cont. 112 lb.	00	06
{ black Latten, the hundred weight. cont. 112 lb.	00	03
Lace { Bone-Lace of Thread, the dozen Yards	00	00 $\frac{1}{2}$
{ Silk Bone-Lace, the Pound cont. 16 Ounces	00	02
{ Silk Lace of all other sorts, the Pound cont. 16 Ounces	00	01
Lemons { the Thousand	00	01
{ Juice of Lemons, the Pipe	00	06
{ Pickled Lemons, the Pipe	00	03
Linseed, the Quarter	00	01
Leaves of Gold, the hundred Leaves cont. five Score	00	00 $\frac{1}{2}$
Lewers for Hawks, the Dozen	00	00 $\frac{1}{2}$
Leather { Bazel Leather, the dozen Skins	00	00 $\frac{1}{4}$
{ Hangings, gilt, the Piece	00	03
{ Leather for Masks, the dozen Pound	00	02
Lutes, the Dozen	00	04
Lute-strings { Catlings, the great Groce cont. 12 small Groce of Knots	00	01
<i>vocat.</i> { Minikins, the great Groce cont. 12 dozen Knots	00	00 $\frac{1}{2}$
{ British Cloth, the hundred Ells cont. five Score	00	02
{ Frieze Cloth, Ghentish Holland, Ifingham, Overissels	00	02
{ Cloth, Rows, Cowfield, or Plats Cloth, each 30 Ells	00	02
{ Callicoes or Dutties, the Piece	00	00 $\frac{1}{2}$
{ Cambricks, the whole Piece cont. 13 Ells	00	02
Linen, { Damask for { of Holland-making, the dozen Yards	00	04
Brabant, { Tabling { of Silesia-making, the dozen Yards	00	02
Flemish, { Damask for Towelling { of Holland-making, the dozen	00	02
Emden { and Napkinning { Yards	00	01
{ of Silesia making, the dozen	00	01
{ Diaper for { of Holland-making, the dozen Yards	00	02
{ Tabling { of Silesia-making, the dozen Yards	00	01
{ Diaper for Towelling { of Holland-making, the dozen Yards	00	01
{ and Napkinning { of Silesia making, the dozen Yards	00	00 $\frac{1}{2}$

SCA V A G E.

	s.	d.
<i>French</i> or <i>Normandy</i> Canvas, and Line Narrow, Vandales, or Vitry Canvas, <i>Dutch</i> Barras, and <i>Hessens</i> Canvas, the hundred Ells cont. six Score	00	02
<i>Gutting</i> and <i>Spruce</i> Canvas, <i>Drillings</i> , <i>Pack-duck</i> , <i>Hinderlins</i> , Middle good, <i>Headlake</i> , <i>Muscovia</i> , Line Narrow, <i>Hamburg</i> Cloth, Narrow <i>Irish</i> Cloth, the hund. Ells cont. six Score	00	01
<i>Hamburg</i> and <i>Silesia</i> Cloth, Broad, the hundred Ells cont. six Score	00	03
Linen, <i>Brabant</i> , <i>Flemish</i> , <i>Emden</i> — Poledavies, the Bolt	00	01
<i>French</i> Canvas and Line, Ell and half Quarter broad, or upwards, the six Score Ells	00	03
Lawns— { The whole Piece cont. 13 Ells	00	02
{ Callicoe Lawns, the Piece	00	00 $\frac{1}{2}$
{ <i>French</i> Lawns, the Piece	00	00 $\frac{1}{2}$
Lockrams, the Piece, of all sorts, cont. 106 Ells	00	01 $\frac{1}{2}$
<i>Soultwich</i> , the hundred Ells cont. 6 Score	00	01 $\frac{1}{2}$
<i>Straßborough</i> Linen, each 30 Ells	00	01
Striped or tufted Canvas with Thread, the Piece cont. 15 Yards	00	01
Striped, tufted, or quilted Canvas with Silk, the Piece cont. 15 Yards	00	01
Litmus, the hundred Weight cont. 112 lb.	00	01

M.

* M Alt, the Quarter	00	00 $\frac{1}{2}$
Magnus, the hundred weight cont. 112 lb.	00	01
Masks of Velvet or Sattin, the Dozen	00	01
*Masts { great, the Mast	00	02
{ middle, the Mast	00	01
{ small, the Mast	00	00 $\frac{1}{2}$
Maps, printed, the Ream	00	01
Madder { Crop Madder, and all other Bale Madder, the hundred weight cont. 112 lb.	00	02
{ Fat Madder, the hundred weight cont. 112 lb.	00	01 $\frac{1}{2}$
{ Mull Madder, the hundred weight cont. 112 lb.	00	00 $\frac{1}{2}$
* Meal, the Last cont. 12 Barrels	00	04
Minikins, <i>vide</i> Lutestrings.		
Mocado Ends, the dozen Pound	00	01 $\frac{1}{2}$
Mohairs, <i>vide</i> Chamlets.		

O.

* O Ars, the hundred cont. six Score	00	04
* Oats, the Quarter.	00	00 $\frac{1}{2}$
Oils { * <i>Sevil</i> Oil, <i>Majorca</i> Oil, <i>Minorca</i> Oil, <i>Provence</i> , <i>Portugal</i> Oil, and Sallet Oil, the Ton	02	08
{ Rape and Linseed Oil, the Ton	02	06
{ Train Oil of <i>Greenland</i> or <i>Newfoundland</i> , the Ton	01	04
Olives, the Hoghead	00	04
Onions { the hundred Bunches	00	01
{ Seed, the hundred weight cont. 112 lb.	00	03
Oranges, the Thousand	00	01
Orchal, the hundred weight, cont. 112 lb.	00	01 $\frac{1}{2}$

P.

P Ackthread, the hundred Pound cont. 5 Score	00	01 $\frac{1}{2}$
Pans, <i>vocat.</i> { Dripping or Frying-Pans, the hundred cont. 112 lb.	00	01 $\frac{1}{2}$
{ Warming-Pans, the Dozen	00	01 $\frac{1}{2}$

SCAVAGE.

		S.	d.	
Paper —	{ Brown, the hundred Bundles —————	00	06	
	{ of all other sorts, each five Score Reams —————	01	08	
Pears, <i>vide Apples</i> .				
* Pease, the Quarter —————		00	00 $\frac{1}{2}$	
* Pitch or Tar, the Last —————		00	03	
Plates —	{ single, white or black, the hundred Plates —————	00	01	
	{ double, white or black, the hundred Plates —————	00	02	
Pomegranates, the Thousand —————		00	02	
Pork, the Barrel —————		00	01 $\frac{1}{2}$	
Pots —	{ of Earth or Stone, covered, the hundred cont. 5 Score ———	00	01	
	{ of Earth or Stone, uncovered, the hundred Cast, cont. a } Gallon to every Cast, whether in one Pot or no —————	00	02	
Q.				
Quails, the Dozen —————		00	00 $\frac{1}{4}$	
Quicksilver, the hundred cont. five Score —————		00	10	
Quinces, the hundred cont. five Score —————		00	00 $\frac{1}{2}$	
R.				
Rape-seed, the Quarter —————		00	01	
* Rosin, the Ton —————		00	08	
Rice, the hundred weight cont. 112 lb. —————		00	01	
* Rye, the Quarter —————		00	00 $\frac{3}{4}$	
Rims for Sieves, the Groce cont. 12 Dozen —————		00	00 $\frac{1}{2}$	
* <i>Russia Goods, for every 20 s. of their Rates, or Values on Oatb</i> ———		00	01	
S.				
Saffron, the Pound —————		00	00 $\frac{1}{4}$	
Safflower, the hundred pound cont. five Score —————		00	04	
* Salt, the Wey —————		00	02	
Salt-petre, the hundred cont. 112 lb. —————		00	01 $\frac{1}{2}$	
Says {	Double Says, or <i>Flanders Serges</i> , the Piece —————	00	03	
	Hauncot, and mild Says, the Piece —————	00	02	
Shumack, the hundred cont. 112 lb. —————		00	01 $\frac{1}{2}$	
Silk-	{ <i>Bridges, Granadoes, Naples, Organzine, Pole, and Spanish Sat-</i> ten Silk, Sleeve Silk, fine and thrown Silk, the Pound cont. 16 Ounces —————	00	01	
	Raw China Silk, the Pound cont. 24 Ounces —————	00	01	
	{ Ferret or Floret Silk, Fillozel, Sleeve Silk coarse, the Pound cont. 16 Ounces —————	00	00 $\frac{1}{2}$	
	Raw long Silk, the Pound cont. 24 Ounces —————	00	00 $\frac{1}{2}$	
	Raw short Silk, and Raw Morea Silk, the Pound cont. 24 Ounces ———	00	00 $\frac{1}{2}$	
Silk Stockings, the Pair —————		00	00 $\frac{1}{2}$	
Silks wrought-	{ Boratoes, of Silk, Catalopher, China, Damask, Silk Chamlet, China Grograms, Tabby Gro- grams, Philofelloes, narrow Tabbies of Silk, Towers Taffety, the dozen Yards —————	00	04	
	Silk Grograms narrow, Silk Say, Calimancoes and Philofelloes broad, the dozen Yards —————	00	03	
	Silk Grograms broad, Caffa or Damask, the dozen Yards —————	00	04	
	{ of <i>Bolonia, Lukes, Jeans</i> , and others of like making, the dozen Yards —————	00	06	
	{ <i>Bridges, China, and Turkey Satten</i> , the dozen Yards —————	00	01	
	Sarcenets { of <i>Bolonia or Florence</i> , the dozen Ells ———	00	01 $\frac{1}{2}$	
	{ of <i>China</i> , the dozen Ells —————	00	01	

SCAVAGE.

SCAVAGE.			l.	s.
Silks wrought	Syphers—	of Silk, broad, the dozen Yards ———	00	00½
		of Silk, narrow, each 24 Yards ———	00	00½
	Taffaty—	Ell broad, each dozen Yards ———	00	02
		China and Levant, each dozen Yards ———	00	00½
	Velvets—	China Velvets, each dozen Yards ———	00	01
		All other Velvets or Plushes, each doz. Yds ———	00	06
Skins—	Cordivant Skins, the Dozen ———		00	02
	Goat-skins, in the Hair, the Dozen ———		00	01
	Kid-skins of all sorts, the hundred cont. 5 Score ———		00	02
Smalts, the hundred cont. 5 Score ———			00	04½
*Spars—	Bombspars, the hundred, cont. six Score ———		00	03
	Cantspars, the hundred cont. six Score ———		00	02
	Small Spars, the hundred cont. six Score ———		00	01
*Spirits, as Brandy, &c. for every 20s. of their Rates, or Values on Oath ———			00	01
Stockings of Silk, <i>vide</i> Silk.				
Stones—	Dog-stones, the Last ———		00	06
	Marble-stones, the Ton ———		00	08
	Mill-stones, the Piece ———		00	05
	Quern-stones, the Last ———		00	03
Sword-Blades, the Dozen ———			00	01
*Staves—	Pipe or Hoghead-staves, the Thousand ———		00	06
	Barrel-staves, the Thousand ———		00	03
	Firkin-staves, the Thousand ———		00	01½
Steel ———	Long-steel, Whisp-steel, and such like, the hundred wt. } cont. 112 lb. ———		00	02
	Gad-steel, the half Barrel ———		00	04
Sturgeon, <i>vide</i> in Fish.				
Succad, wet or dry, the hundred cont. five Score ———			00	10
*Syder, the Ton ———			00	04

T.

T	Allow, the hundred weight cont. 112 lb. ———		00	01
	Tapistry {	with Hair, the hundred <i>Flemish</i> Ells cont. 5 Score ———	00	04
		with Wooll, the hundred <i>Flemish</i> Ells cont. five Score ———	00	06
		with Caddas, the hundred <i>Flemish</i> Ells cont. 5 Score ———	01	00
		with Silk, the dozen <i>Flemish</i> Ells ———	02	00
Tarras, the Barrel ———		00	00½	
Teazels, the Thousand ———		00	00½	
Tykes of all sorts, the Tyke ———		00	01½	
Thread→	{	<i>Bridges</i> Thread, the dozen Pound ———	00	01
		Ournal Thread, the dozen Pound ———	00	01
		Whited-brown, or piecing Thread, the dozen Pound ———	00	01½
		Sifters Thread, the Pound ———	00	00½
		<i>Lyons</i> or <i>Paris</i> Thread, the Bale cont. an hundred Bolts ———	00	08
Tobacco	{	<i>Spanish, Verinus, Brasile</i> Tobacco, the hundred cont. five Score ———	02	00
		<i>St. Christopher's</i> Tobacco, or the like, the hund. Pound } cont. five Score ———	00	06
Tiles, <i>voat</i> . Pan-tiles, or <i>Flanders</i> -tiles, the Thousand ———		00	02	
*Timbers, for every 20 s. of their Rates, or Values upon Oath ———		00	01	
Tow, the hundred cont. 112 lb. ———		00	00½	
Tripe, <i>vide</i> Fustians.				
*Turkey Goods, for every 20 s. of their Rates, or Values upon Oath ———		00	01	

V.

Vellure, *vide* Fustians.
Vinegar, *vide* Wine Eagtr.

SCAVAGE.

W.

W	A X, the hundred cont. 112 lb. —————	00	04
	* Wainscots, the hundred cont. five Score —————	00	06
	Whale-fins, the dozen Fins —————	00	01
	* Wheat, the Quarter cont. eight Bushels —————	00	01
	Eager, the Ton —————	00	06
	<i>Gascoign, French Wines, and all other Wines of the Growth of the French King's Dominions, the Ton</i> —————	02	00
Wine	<i>Rhenish Wine, the Awn</i> —————	00	06
	<i>Muscadel, and all other Wines of the Growth of the Levant, the Butt</i> —————	01	00
	Sacks, Canaries, Malagas, Maderas, Romneys, Bastards, Tents, and Alicants, the Butt or Pipe —————	01	00
	Wire, <i>vocat.</i> Latten-wire, and all other Wire, the hundred weight cont. 112 lb. —————	00	04
Woad	Island Woad, the Ton —————	01	00
	<i>Tholose Woad, the hundred weight cont. 112 lb.</i> —————	00	01
	* Boxwood, the thousand Pieces —————	00	02
	<i>Braxile, or Farnambuck-wood, the hundred weight cont. 112 lb.</i> —————	00	03
Wood	<i>Braxiletto, or Jamaica-wood, the hundred weight cont. 112 lb.</i> —————	00	01
	Fustick, the hundred cont. 112 lb. —————	00	00 $\frac{1}{2}$
	Red, or Guinea-wood, the hundred weight cont. 112 lb. —————	00	02
	Sweet-wood of <i>West-India</i> , the hundred weight cont. 112 lb. —————	00	01
	<i>Of all other sorts, for every 20s. of the Rate, or Value on Oath.</i> —————	00	01
	Beaver-wooll, the Pound —————	00	01 $\frac{1}{4}$
	Cotton-wooll, the hundred pound cont. five Score —————	00	03
Wooll	<i>Irish</i> { Combed, the hundred cont. five Score —————	00	04
	Uncombed, the hundred cont. 112 lb. —————	00	02
	<i>Estridge-wooll, the hundred weight cont. 112 lb.</i> —————	00	02
	<i>Polonia-wooll, the hundred weight cont. 112 lb.</i> —————	00	03
	<i>French-wooll, the hundred weight cont. 112 lb.</i> —————	00	02
	Lambs-wooll, the hundred weight cont. 112 lb. —————	00	03
	<i>Spanish-wooll, the hundred weight cont. 112 lb.</i> —————	00	04
	Red-wooll, the Pound —————	00	00 $\frac{1}{4}$

Y.

Yarn	Cable-yarn, the hundred weight cont. 112 lb. —————	00	01
	Camel, Grogam, or Mohair-yarn, the hund. cont. five Score —————	01	06
	Cotton-yarn, the hundred cont. five Score —————	00	04
	<i>Irish-yarn, the Pack cont. four hundred weight, at fix Score pound to the hundred</i> —————	00	06
	Raw Linen-yarn, <i>Dutch or French</i> , the hundred cont. five Score —————	00	04
	<i>Spruce or Muscovia-yarn, the hundred weight containing 112 lb.</i> —————	00	02

All other Goods not mentioned in this Table, shall pay for *Scavage Duties Inwards*, after the Rate of *one Penny in the Pound*, according as they are expressed or valued in His Majesty's late Book of Rates; and all other not expressed therein, shall pay the same Rates, according to the true Value.

GUIL. LONDON, H. MANCHESTER,
JO. BRAMSTON, EDW. LITTLETON.

All

All Merchants Aliens, and Denizens are to make and deliver to the proper Collector of this Duty, true and perfect Bills of Entry of all the Goods and Merchandizes by them imported.

II. The PACKAGE TABLE OF RATES OUTWARDS, for all Goods and Merchandizes, to be packed, casked, piped, barrell'd, or any other ways vessell'd, in order to be transported to Parts beyond the Seas; altho' the Mayor and Commonalty, or their Officers, do not pack the said Goods when they are ready, and upon reasonable Request and Notice given.

P A C K A G E.

A.

A Nnotto, the Hundred cont. five score Pound	00	03
Aqua Vitæ, the Hogshead	00	04
Argol, white or red, the hundred weight cont. 112 lb.	00	01½
Ashes -- { Pot-Ashes, the Barrel cont. two hundred weight	00	02
{ Soap-Ashes, the Last	01	00
Awl-Blades for Shoemakers, the Thousand	00	00½

B.

B Arillia or Saphora, the Barrel cont. two hundred weight	00	04		
Beer, the Ton	00	06		
Birding Shot-Lead, the hundred weight cont. 112 lb.	00	02		
Books, the Maund	01	00		
Bottles of Glafs covered with Leather, the Dozen	00	01		
Brimstone, the hundred weight cont. 112 lb.	00	01		
Brushes, the Dozen	00	00½		
Broken Glafs, the Barrel	00	00¼		
{ Buttons, <i>vocat.</i> {	Brass, Steel, Copper, or Latten-Buttons, the great Groce cont. 12 small Groce		00	01
	Hair Buttons, the great Groce		00	01
	Silk Buttons, the great Groce		00	00½
	Thread Buttons, the great Groce		00	00¼
Buckweed, the Quarter	00	01		
Buckrams of all sorts, the dozen Pieces	00	02		

C.

C	Aps for Sailors, <i>Monmouth</i> , and others, the Dozen	00	01
	Canary-seed, the Bushel	00	00½
	Cloaks, old, the Piece	00	00½
	Cloths, <i>vide Woollen-Drapery</i> .		
	Coals, <i>vide Sea-Coals in S.</i>		
	Cobweb Lawns, each 12 Yards	00	01
Cochineal {	Silvester, or Campechia, the Pound	00	00½
	of all other sorts, the Pound	00	01
	Combs Ivory, <i>vide Ivory</i> .		
	Copperas, the hundred weight cont. 112 lb.	00	01

D.

D Rugs, vocat. —
cat. —

{ Assafoetida, Gum-armoniack, Gum-lac, Olibanum, and Sassafras-wood, the hund. cont. 5 score Pound }		00	06
Cassia	{ Fittula, the Hundred cont. five Score	00	08
	{ Lignea, the Hundred cont. five Score	00	08
Cubebs, the Hundred cont. five Score		00	06
Frankincense, vide in F.			
Quicksilver, vide in S.			
Red Lead, vide in R.			
Rhubarb, the Pound		00	01
Scamony, the Pound		00	01
{ Wormseeds, vide in W.			

E.

E Elephants Teeth, the Hundred cont. five score Pound	00	04
Estridge Feathers, undress'd the Pound	00	00½

F.

F Feathers, <i>vocat.</i> Estridge Feathers, <i>vide in E.</i>		
Filing of Iron, called Swarf, the Barrel	00	02
Fish { Herrings full or shotten, the Last	00	06
Stockfish of all sorts, the Last	00	06
Flasks of Horn, the Dozen	00	01
Flax { dress'd, the hundred weight cont. 112 lb.	00	04
undress'd, the hundred weight cont. 112 lb.	00	02
Frankincense, the hundred weight cont. 112 lb.	00	01½
Furs, <i>vide</i> Skins.		
Fustians { English Millain, the Piece cont. two half Pieces of 15	00	01
Yards the Piece		
Venetian, English-make, each 15 Yards	00	01

G.

Garble	{	Alls, the hundred weight cont. 112 lb. _____	00	02
		of Almonds, the hundred weight cont. 112 lb. _____	00	01
		of Cloves, the hundred Pound cont. five Score _____	00	04
		of Ginger, the hundred Pound cont. five Score _____	00	01
		of Mace, the hundred Pound cont. five Score _____	00	09
	{	of Pepper, the hundred Pound cont. five Score _____	00	03
Glass, broken, <i>vide</i> in B.				
		Glew, the hundred weight cont. 112 lb. _____	00	01
		Glovers Clippings, the Maund or Basket _____	00	01½
Gloves	{	Bucks Leather, the dozen Pair _____	00	01
		Gloves with Silk Fringe, and faced with Taffaty, the dozen Pair _____	00	01
		Gloves lined with Coney or Lamb-Skin, or plain, the dozen Pair _____	00	00½
Grains	{	Scarlet Powder, and of <i>Sevil</i> in Berries, and Grain of <i>Portugal</i> , or <i>Rotta</i> , the hundred Pound _____	02	06
		Grain, <i>French</i> or <i>Guinea</i> , the hundred Pound _____	00	04
Grocery, <i>vocat,</i>	{	Almonds, the hundred weight cont. 112 lb. _____	00	02
		Almonds-Garble, <i>vide</i> Garble.		
		Anniseeds, the hundred weight cont. 112 lb. _____	00	02
		Cinnamon, the hundred Pound cont. five Score _____	01	00
		Cloves, the hundred Pound cont. five Score _____	01	00

PACKAGE.		s.	d.
Grocery, vocat. —	Cloves-Garble, <i>vide Garble</i> .		
	Currants, the hundred weight cont. 112 lb. —————	00	03
	Dates, the hundred weight cont. 112 lb. —————	00	04
	Figs, the hundred weight cont. 112 lb. —————	00	00 $\frac{1}{2}$
	Ginger, the hundred Pound cont. five Score —————	00	09
	Ginger-Garble, <i>vide Garble</i> .		
	Liquorice, the hundred weight cont. 112 lb. —————	00	01 $\frac{1}{2}$
	Mace, the hundred Pound cont. 5 Score —————	01	c6
	Mace-Garble, <i>vide Garble</i> .		
	Nutmegs, the Hundred cont. five Score —————	01	00
	Pepper, the Hundred cont. five Score —————	00	c6
	Pepper-Garble, <i>vide Garble</i> .		
	Prunes, the hundred weight cont. 112 lb. —————	00	00 $\frac{1}{2}$
	Raisins Great, and <i>Malaga</i> , the hundred weight cont. 112 lb. —————	00	01
	Raisins of the Sun, the hundred weight cont. 112 lb. —————	00	02
	Sugar-Candy, the hundred cont. 112 lb. —————	00	08
	Sugar of <i>St. Thome</i> , and <i>Panellis</i> , the hundred weight } cont. 112 lb. —————	00	03
	Sugar of all sorts, the hundred weight cont. 112 lb. —————	00	06

H.

Hats —	Hemp, the hundred weight cont. 112 lb. —————	00	01 $\frac{1}{2}$
	Beaver Hats, the Piece —————	00	02
	Demy-Castors, the Piece —————	00	01
	Felt-Hats, plain, the Dozen —————	00	01 $\frac{1}{2}$
Hair —	Felt-Hats, lined or faced, the Dozen —————	00	02
	Coney-Hair, the hundred Pound cont. five Score —————	00	04
	of Goats or Kids, the hundred cont. five Score —————	00	04
	Ox or Cow-tail Hair, the hundred weight cont. 112 lb. —————	00	00 $\frac{1}{2}$
Hides, <i>India</i> , <i>vide India</i> .			
Horns —	Ink-horns, the small Groce cont. 12 Dozen —————	00	00 $\frac{1}{2}$
	Horns of Lanthorns, the thousand Leaves —————	00	02
	Tips of Horns, the Thousand —————	00	01
Hops, the hundred weight cont. 112 lb. —————		00	02

I.

I	Indico of all sorts, the hundred Pound cont. five Score —————	01	00
	Indico-Dust, the hundred Pound cont. five Score —————	00	c6
	<i>India</i> Hides, the hundred cont. five Score —————	00	06
	<i>Irish</i> Rugs, the Piece —————	00	01
Iron —	the Ton, unwrought —————	00	06
	wrought, the hundred weight cont. 112 lb. —————	00	01
	Spurs, the dozen Pair —————	00	01
Ivory Combs, the dozen Pound —————		00	02

K.

K	Nives, vocat. {	London Knives, ordinary, the small Groce —————	00	03
		Sheffield Knives, the small Groce —————	00	01 $\frac{1}{2}$
		Shoemakers paring Knives, the small Groce —————	00	00 $\frac{1}{2}$

L.

L	Ace {	Bone Lace of Thread, the dozen Yards	00	00 $\frac{1}{2}$
		Silk-lace, the Pound cont. 16 Ounces	00	01 $\frac{1}{2}$
		Lamperns, the Thousand	00	01 $\frac{1}{2}$
		Lead, the Fother	00	08

PACKAGE.

Lead, *vide* Birding-Shot.

Lemons pickled, the Pipe ————— 00 03

Lemon Juice, the Pipe ————— 00 06

Linseed, the Quarter ————— 00 01

{ Callico, the Piece ————— 00 00 $\frac{1}{2}$ Cambricks, two half Pieces cont. 13 Ells ————— 00 01 $\frac{1}{2}$

Damask, for Tabling, of all sorts, the dozen Yards — 00 02

Damask, for Towelling and Napkening, of all sorts, }
the dozen Yards ————— 00 01

Diaper for Tabling of all sorts, the dozen Yards — 00 01

Diaper for Towelling and Napkening of all sorts, }
the dozen Yards ————— 00 00 $\frac{1}{2}$ Lawns, the Piece cont. 13 Ells ————— 00 01 $\frac{1}{2}$ Linen, *vocat.* { Linen-Cloth, called *Brabant, Embden, Flemish, Freese,*
Ghentish, Holland, Isinghams, Overissels, and Rouse
Cloth, each thirty Ells ————— } 00 02*French and Normandy* Canvas, the hundred Ells cont.
six Score ————— 00 03*Dutch-Barras, Hessens, Vitry* Canvas, the hundred Ells
six Score ————— 00 03Canvas tufted, or quilted with Copper Silk or Thread,
or such like, the Piece cont. 15 Yards ————— } 00 01

Linen Shreds, the Maund ————— 00 02

M.

Madder, all but mull Madder, the hundred weight cont. 112 lb. — 00 02

Molosses, the Hoghead ————— 00 04

Mustard-seed, the hundred weight cont. 112 lb. — 00 00 $\frac{1}{2}$

N.

Nails { Chair Nails, Brass or Copper, the Thousand — 00 00 $\frac{1}{2}$
Copper Nails, Rose Nails, and Saddlers Nails, the Sum }
cont. 10000 ————— 00 00 $\frac{1}{2}$

O.

Oaker, red or yellow, the hundred weight cont. 112 lb. — 00 01

Onion-seed, the hundred weight cont. 112 — 00 04

Orchal, the hundred weight cont. 112 — 00 05

Ox-bones, the Thousand ————— 00 01

Ox-guts, the Barrel ————— 00 02

Oil — { *Sevil, Majorca, Minorca*-Oil, *Provence, Portugal,* Linseed, }
or Rape Oil, the Ton ————— } 01 04

{ Train or Whale-Oil, the Ton ————— 00 08

P.

Paper, Printing and Copy-Paper, the hundred Reams cont. five }
Score ————— } 01 06

Pewter, the hundred weight cont. 112 lb. — 00 04

Points of Thread, *vide in T.*

R.

Rape-seed, the Quarter ————— 00 01Rape Cakes, the Thousand ————— 00 00 $\frac{1}{2}$

Reo-lead, the hundred cont. 112 lb. — 00 01

Red-earth, the hundred weight cont. 112 lb. — 00 00 $\frac{1}{2}$

PACK-

PACKAGE.

		p.	d.
Rice, the hundred weight cont. 112 lb.	_____	00	01
Rofin, the Ton	_____	00	06
Rugs, <i>Irish, wide Irish,</i>			
	\$.		
Saffron, the Pound	_____	00	01
Salt, the Wey	_____	00	02
Salt-petre, the hundred weight cont. 112 lb.	_____	00	02
Sea-morse Teeth, the hundred pound cont. five Score	_____	00	10
Sea-Coals, the Chalder	_____	00	04
Shot, <i>vide Birding-Shot-Lead.</i>			
Shumack, the hundred weight cont. 112 lb.	_____	00	02
Silk	{ Raw of all sorts, the Pound cont. 16 Ounces	00	01
	{ Nubs or Husks of Silk, the hundred cont. 21 Ounces to the Pound	00	04
	{ <i>British</i> Thrown, the Pound cont. 16 Ounces	00	01
Silver, <i>vocat.</i> Quicksilver, the hundred cont. five Score	_____	00	08
Skins and Furs	Badger-skins, the hundred cont. five Score	00	06
	Beaver-skins, the hundred cont. five Score	02	06
	Cat-skins, the hundred cont. five Score	00	04
	Calve-skins, the hundred cont. five Score	00	08
	Coney-skins grey, tawed, seasoned, or flag, the hund. cont. six Score	00	02
	Coney-skins black, the hundred cont. 6 Score	00	02 $\frac{1}{2}$
	Elk-skins, the Piece	00	00 $\frac{1}{2}$
	Fitches, the Timber	00	01
	Fox-skins, the hundred cont. five Score	00	08
	Jennet-skins, black, seasoned or raw, the Skin	00	00 $\frac{1}{2}$
	Kid-skins, the hundred cont. five Score	00	02
	Lamb-skins, tawed, or in Oil, the hundred cont. six Score	00	06
	Morkins, tawed or raw, the hundred cont. six Score	00	04
	Otter-skins, the hundred cont. five Score	00	08
	Rabbit-skins, the hundred cont. five Score	00	01
	Sheep-skins, the hundred cont. six Score	00	06
	Sheep-pelts, the hundred cont. five Score	00	03
	Squirrel-skins, the Thousand	00	03
Slip, the Barrel	_____	00	01
Soap	{ Hard Castle, the hundred weight cont. 112 lb.	00	02
	{ the Barrel	00	03
Spectacles without Cases, the 12 Dozen	_____	00	00 $\frac{1}{2}$
Stockings	{ Childrens Stockings, the dozen Pair	00	00 $\frac{1}{2}$
	{ Kersey or Leather, the dozen Pair	00	01
	{ Silk Stockings, the Pair	00	00 $\frac{1}{2}$
	{ Worsted Stockings, the dozen Pair	00	02
	{ Woollen-knit Stockings, the dozen Pair	00	01 $\frac{1}{2}$
Stuffs, <i>vocat.</i>	{ Buffins { the Piece, broad, cont. 14 Yards	00	02
	{ { the Piece, narrow, cont. 14 Yards	00	01
	Bridgewaters, the Piece	00	02
	Carrels, the Piece	00	01
	Camelians, the Piece cont. 25 Yards	00	02
	Chamlets or Grograms, the Piece cont. about 14 or 15 Yards	00	02
	Dammofelloes, or Damafins, the Piece	00	02
	Durance, the Piece	00	01
	Dimity, each thirty Yards	00	01

PACKAGE.

		s.	d.
Stuffs, <i>vocat.</i>	Floramedoes, the Piece	00	01
	Figurettes	00	02
	Hangings of <i>Bristol</i> , or striped Stuff, the Piece	00	04
	Linsey-woolsey, the Piece	00	01 $\frac{1}{2}$
	Liles, the Piece, broad or narrow, not above 15 Yards	00	02
	Mocadoes, single or tufted, the Piece cont. 14 Yards	00	01
	Mocadoes, double, the Piece cont. 28 Yards	00	02
	Mohairs, the Piece not above 15 Yards	00	01 $\frac{1}{2}$
	Miscellauny, the Piece cont. 30 Yards	00	01
	Perpetuanaes, Yard broad, the Piece	00	02
	Perpetuanaes, the Piece, Ell-broad	00	02 $\frac{1}{2}$
	Paragon, or Parapus, the Piece	00	02
	Pyramides or { the narrow Piece	00	01
	Marimuff { the broad Piece	00	02
	Rashes of all sorts, the Piece about 24 Yards	00	04
	Says, called Hounscot Says, or milled, the Piece	00	03
	Says of all other sorts, the Piece	00	02 $\frac{1}{2}$
	Serges, the single Piece, Yard-broad cont. 12 Yard	00	02
	Serges, double, the Piece, Yard-broad cont. 24 Yards	00	03
	<i>Vide also Woollen Drapery.</i>		
	Succad, wet or dry, the hundred pound cont. five Score	00	08
	Swarf, <i>vide Filings of Iron.</i>		

T.

T	Allow, the hundred weight cont. 112 lb.	00	01
	with Hair, the hundred <i>Flemish</i> Ells cont. five Score	00	04
	with Wooll, the hundred <i>Flemish</i> Ells cont. five Score	00	06
	with Caddas, the hundred <i>Flemish</i> Ells cont. five Score	01	00
	with Silk, the dozen <i>Flemish</i> Ells	00	02
Taffaty	Ell-broad, the dozen Yards	00	02
	Silk Tuff-Taffaty, broad, the dozen Yards	00	04
	Silk Tuff-Taffaty, narrow, the dozen Yards	00	02
	Thread, whited-brown, or coloured, the dozen Pound	00	01
	Tiffany, each dozen Yards	00	01
Tobacco	<i>Spanish</i> , the hundred cont. five Score	02	00
	of all other sorts, the hundred cont. five Score	00	06
Tin	wrought, the hundred cont. 112 lb.	00	04
	unwrought, the hundred weight cont. 112 lb.	00	03 $\frac{1}{2}$
	Thread Points, the great Groce	00	00 $\frac{1}{2}$

V.

V	Elures, <i>British</i> , { the single Piece	00	01
	{ the double Piece	00	02
	Vinegar of Wine, the Ton	00	02 $\frac{1}{2}$

W.

W	Aistcoats, {	of Kersey or Flannel, the dozen	00	02
		of Woollen, knit, the Dozen	00	04
		of Worsted knit, the Piece	00	00 $\frac{1}{2}$
		wrought with Cruel, the Piece	00	00 $\frac{1}{2}$
		wrought with Silk, the Piece	00	01
Wax	{	<i>British</i> Wax, the hundred weight cont. 112 lb.	00	04
		<i>British</i> hard Wax, the hundred cont. five Score	00	08

		PACKAGE.		s.	d.
Wine	{	French Wines of all sorts, the Ton	—	00	08
		Muscadel, and Wines of the Levant, the Butt	—	00	06
		Sacks, Canaries, Maderas, Romneys and Hullocks, the	}	00	06
		Butt or Pipe		00	06
Wood	{	Box-wood, the hundred weight cont. 112 lb.	—	00	00 $\frac{1}{2}$
		Braxile-wood, the hundred weight cont. 112 lb.	—	00	03
		Ebony-wood, the hundred weight cont. 112 lb.	—	00	01 $\frac{1}{2}$
		Fustick-wood, the hundred weight cont. 112 lb.	—	00	00 $\frac{1}{2}$
		Red-wood, the hundred weight cont. 112 lb.	—	00	01 $\frac{1}{2}$
Wooll	{	Cotton-wooll, the hundred Pound cont. five Score	—	00	03
		Estridge-wooll, the hundred weight cont. 112 lb.	—	00	02
		French-wooll, the hundred weight cont. 112 lb.	—	00	02
		Spanish-wooll, the hundred weight cont. 112 lb.	—	00	04
Woollen Drapery, vocat. —	{	Bays { the single Piece	—	00	02
		the double Piece	—	00	04
	Minikins Bays, the Piece		—	00	06
	Broad Cloth, the short Piece cont. 24 Yards		—	00	06
	Broad Cloth, the long Piece cont. 32 Yards		—	00	08
	Cottons of all sorts, the hundred Goads		—	00	06
	Devonshire Dozens, the Piece		—	00	01
	Frizadoes, the Piece		—	00	03
	Kerseys of all sorts, the Piece		—	00	02
	Lifts of Cloth, the thousand Yards		—	00	06
	{	Northern { single, the Piece	—	00	03
		Dozens { double, the Piece	—	00	06
	Spanish Cloth, British making, each 20 Yards		—	00	06
	Penistones, the Piece		—	00	02
Worm-seed, the hundred pound cont. five Score		—	—	00	06

Y.

YARN, vocat.	{	Cotton Yarn, the hundred cont. five Score	—	00	04
		Grogram, or Mohair Yarn, the hund. cont. five Score	—	01	06
		Raw Linen Yarn of all sorts, the hundred Pound	—	00	04

All other Goods not mentioned in this Table, shall pay for *Package Duties*, after the Rate of *one Penny in the Pound*, according as they are expressed or valued in his Majesty's late Book of Rates: and all other not expressed therein, shall pay the same Rate according to their true Value.

For every Entry in the Packers Book for writing Bills to each Entry Outward, as usually they have done, 12 d.

The Strangers shall pay the labouring Porters for making up their Goods, at their own Charge, as always they have done.

The Strangers shall pay the Water-side Porters belonging to the Package-Office, such Fees and Duties, for Landing and Shipping their Goods, as they have usually paid within these ten Years last past.

WOLSELEY.

III. The BALLIAGE DUTIES OUTWARDS, for the surveying or delivering of all Goods and Merchandizes, in order to be exported into Parts beyond the Seas, or otherwise.

	s.	d.
B E E R, the Ton	00	04
Canvas, the hundred Ells cont. fix Score	00	02
Cloths, <i>vide Drapery.</i>		
Coals, the Chalder	00	01
Cochineal, <i>vide Dying Commodities.</i>		
Drapery of Woollen or Worsted —	Broad Cloth, the Piece	00 01 $\frac{1}{2}$
	Kerseys of all sorts, the Piece	00 00 $\frac{1}{2}$
	Perpetuanas, the Piece	00 00 $\frac{1}{2}$
	Stuffs, Woollen or Worsted, the single Piece	00 00 $\frac{1}{2}$
	Stuffs, Woollen or Worsted, the double Piece	00 01
Dying Com- modities —	Cochineal, the hundred cont. five score Pound	01 00
	Indico, the hundred cont. five Score	00 04
	Wood of all sorts, for Dyers, the hundred weight cont. 112 lb.	00 01
Furs, <i>vide Skins.</i>		
Fustians, <i>British</i> -making, each fifteen Yards	00	00 $\frac{1}{2}$
Flax or Hemp, the hundred weight cont. 112 lb.	00	01
Grocery —	Cloves, Mace, Nutmegs, or Cinnamon, the hundred cont. five Score	00 06
	Pepper or Ginger, the hundred cont. five Score	00 02
	Raisins, the Piece or Frail	00 00 $\frac{1}{2}$
	Raisins Solis, the hundred weight cont. 112 lb.	00 01
Hemp, <i>vide Flax.</i>		
Indico, <i>vide Dying Commodities.</i>		
Iron —	the Ton, unwrought	00 06
	wrought, the hundred weight cont. 112 lb.	00 01
Lamprens, the thousand	00	00 $\frac{1}{2}$
Lead, the Fother	00	06
Linen, <i>vide Canvas.</i>		
Pewter, <i>vide Tin.</i>		
Saffron, the Pound	00	00 $\frac{1}{2}$
Salt, the Wey	00	02
Salt-petre, the hundred weight cont. 112 lb.	00	01
Silk Raw, or thrown Silk, the Pound cont. 16 Ounces	00	00 $\frac{1}{2}$
Skins and Furs —	Beaver-skins, the hundred cont. five Score	01 06
	Badger-skins, the hundred cont. five Score	00 06
	Coney-skins black, the hundred cont. fix Score	00 02
	Cat-skins, the hundred cont. five Score	00 02
	Calve-skins, the hundred cont. five Score	00 02
	Fox-skins, the hundred cont. five Score	00 06
	Fitches, the Timber	00 01
	Morkins, the hundred cont. fix Score	00 02
	Otter-skins, the hundred cont. five Score	00 06
	Sheep or Lamb-skins, the hundred cont. fix Score	00 02
	Squirrel-skins, the Thousand	00 01
	Stuffs,	

Stuffs, *vide Drapery.*

Tin or Pewter, the hundred weight cont. 112 lb.	s.	d.
Wax, the hundred weight cont. 112 lb.	00	02
Wood for Dyers, <i>vide Dying Commodities.</i>	00	02
Wooll of all sorts, the hundred weight cont. 112 lb.	00	02

Other Merchandizes, Liquid or Dry, that are not particularly rated in this Table, shall pay *Balliage Duties Outwards*, by their Bulk, as followeth, *viz.*

A Great Pacquet or Fardle, cont. between 15 or 20 Cloths, or other Goods to that Proportion—	s.	d.
An ordinary Pack, Trufs or Fardle, cont. in Bigness about ten or twelve Cloths, twelve or fourteen Bays, or to the like Proportion in Friezes, Cottons, or other Goods—	01	06
A Bale cont. three or four Cloths, four or five Bays, or the like Proportion in other Goods—	01	00
For a great Maund, or great Basket—	00	06
For a small Maund, or Basket, weighing three hundred weight, or under—	00	08
For a Hamper or Coffe, weighing two hundred weight, or under—	00	04
For a Butt or Pipe—	00	03
For a Hogshead or Puncheon—	00	08
For a Barrel—	00	04
For a Firkin—	00	02
For a Dry-fat—	00	01
For a Drum-fat—	00	08
For a Bale—	00	04
For a great Chest, or great Case—	00	06
For a small Chest or Case cont. three hundred weight, or under—	00	08
For a small Box—	00	04
For a great Trunk—	00	02
For a small Trunk, not above two hundred weight—	00	06
For a Bag or Sack—	00	03
For a Seron—	00	04
	00	03

WOLSELEY.

The Packers Water-side Porters Table of Duties, for landing Strangers Goods, and of the like Duties or Rates to be paid unto them for shipping out their Goods, called PORTAGE.

F OR a Butt of Currants—	s.	d.
For a Carateel of Currants—	01	04
	00	08
		For

PORTAGE.

	s.	d.
For a Quarterele of Currants	00	04
For a Bag of Currants	00	04
For Pieces of Raisins, the Ton	01	08
For a Barrel of Raisins	00	04
For all sorts of Puncheons	00	06
For a Barrel of Figs	00	02
For Topnets and Frails of Figs, <i>per</i> Ton	01	08
For Brazile, or other Wood for Dying, <i>per</i> Ton	01	08
For Iron, the Ton	01	02
For Copperas, the Ton	01	02
For Oil, Wine, or Vinegar, <i>per</i> Ton	01	02
For Hemp and Flax, the Last	01	08
For loose Flax and Tow, the hundred weight	00	02
For a great Bag of Tow	00	08
For a small Bag of Tow	00	04
For a great Bag of Hops	00	08
For a Pacquet or little Bag of Hops	00	04
For Packs, Trusses, Fats, or Maunds, <i>per</i> Piece	00	08
For a great Chest	00	08
For a small Chest	00	04
For all Cases, Barrels, or Bales, <i>per</i> Piece	00	04
For a Bale of Madder	00	08
For a Bale of Ginger or Shumack cont. four hundred weight	00	08
For a Fagot of Steel	00	01
For any Serons, the Piece	00	04
For a Fat of Pot-ashes	00	08
For a Last of Sope-ashes	01	00
For a Last of Pitch or Tar	01	00
For a Last of Fish	01	00
For Wainscots, the hundred cont. six Score	05	00
For Clap-boards, the hundred cont. six Score	00	06
For Deal-boards, the hundred cont. six Score	01	04
For a great Mast	05	00
For a middle Mast	02	06
For a small Mast	01	03
For great Balks, the hundred cont. six Score	05	00
For middle Balks, the hundred cont. six Score	02	06
For small Balks, the hundred cont. six Score	01	03
For a Mill-stone	05	00
For a Dog-stone	02	06
For a Wolf-stone	02	00
For a Yard-stone	00	03
For a Grindle-stone	01	00
For a Step-stone or Grave-stone	00	08
For Quern-stones, the Last	01	00
For Emery-stones, the Ton	01	02
For ten hundred weight of <i>Holland</i> Cheese	01	00
For Rosin, the Ton	01	02
For Woad, the Ton	01	02
For a Chest of Sugar	00	06
For half Wainscots, the hundred cont. six Score	02	06
For Raw Hides, the hundred cont. five Score	05	00
For Bomspars, the hundred cont. six Score	00	06
For small Spars, the hundred cont. six Score	00	04

PORTAGE.

	1.	2.
For Ends of Bomspars, the hundred cont. six Score	00	09
For a Horse, Gelding, or Mare	02	06
For Alum, the Ton	01	08
For Heath for Brushes, the hundred weight cont. 112 ^{lb} .	00	01
For Iron Pots, the dozen	00	03
For Rings of Wire, loose, the Ring	00	00 ¹ / ₂
For Pipe-staves, the thousand	02	06
For <i>Rhenish</i> Wine, the Awn	00	06
For Burstones, the hundred cont. five Score	02	06
For half Packs of Teazels, the Piece	00	04
For Wicker Bottles, the dozen	00	00 ¹ / ₂
For Stone-pots, the hundred cont. five Score	00	01
For loose Fish, the hundred Landing	00	03
For a Barrel of Salmon	00	02
For a Barrel of Stub-Eels	00	02
For a Bundle of Basket Rods	00	00 ¹ / ₂
For a Ton of Cork	01	08
For a Thousand of Ox-bones	01	00
For a Thousand Tips of Horns	00	06
For a Thousand Shank-bones	01	00
For Brimstone, the Ton, loose	01	03
For a Fodder of Lead	01	02
For Rims for Sieves, the Load	01	00
For a Load of Fanns	01	00
For a Load of Bulrushes	00	08
For a hundred Reams of Paper, loose	01	00
For a Barrel of Tarras	00	02
For a Barrel of Lings	00	02
For a Keg of Sturgeon	00	00 ¹ / ₂
For Iron-Backs for Chimneys, the Piece	00	01
For one hundred weight of Elephants Teeth	00	01
For Copper and Iron Plates, <i>per</i> Piece	00	00 ¹ / ₂
For a hundred small Barrels of Blacking	01	00
For a dozen of Scales	00	01
For a hundred of Oars	02	06
For every twenty Sugar Flags	00	04
For a Barrel of Shot	00	04
For a Bundle of Canes	00	01
For a Cage of Quails	00	04
For a Cage of Pheasants	00	04
For a Cage of Hawks	00	04
For a Winch of Cable-yarn	00	04
For a Firkin of Shot	00	02

All other Goods not mentioned in this Table, shall pay Portage Duties, as other Goods do of like Bulk, or Condition, herein expressed.

WOLSELEY.

For the more certain and better levying and collecting the aforesaid Duties of *Package, Scavage, &c.* the Mayor and Commonalty, or their proper Officers, or Deputies, may by all lawful Ways and Means, compel Persons suspected of any Concealments, Colourings or Frauds, to take their Oaths upon the Holy Evangelists.

Note, The City of London is likewise entitled to the Survey of the Measures, Numbers, and Weights of all Merchandizes of Aliens or Denizens, coming into, or going out of the said City, as well by Land, as by Water: And also the Portage and Carriage of all Goods of Denizens, whose Fathers are Aliens, born under foreign Allegiance, or of Aliens born under foreign Allegiance in Parts beyond the Seas, carried into London from the River of Thames, to the Houses or Warehouses of such Merchants, and from thence to the said River.

CHAPTER

CHAPTER the Fifth.

THE INDEX,

CONTAINING

The Sense and Substance of the several LAWS now in force, relating to the *Customs, Navigation, and Trade*, with References to the ACTS at large, and likewise to each Occurrence in the whole Book: Disposed under proper Heads in Alphabetical Order.

THIS Chapter is not only a distinct Part, and independent of the former, but contains several things relating to those Parts, which, to prevent Repetition, and other Inconveniences, could not be so properly inserted in every particular Place to which they have any relation; and therefore in every such Place, the proper Heads under which they are comprehended, are referred to in this INDEX: And though it would be superfluous to repeat any thing that is contained in any of the preceeding Parts, yet there is not any one Occurrence which is not here referr'd to by the particular Page where it is to be found: so that this Chapter, besides its particular Property, is a complete and general INDEX to the whole Book.

For the better understanding of this Index, it must be observ'd;

1. That upon consulting the several Acts from which each Paragraph was collected, I have always endeavoured to insert the Sense and Substance thereof under such Heads as I thought they most naturally had relation to: But as it is very possible the Person who wants to be informed in any particular Case, may not always happen to seek it under the same Head where I have inserted it; and as many Paragraphs may have respect to more Heads than one. I have under every Head to which any Paragraph could any ways relate, referr'd to the particular Article of the Head under which it is to be found.

2. That in expressing the Sense of the several Laws, I have endeavoured, as far as was practicable in so small a Compass, to do it in the very Words of the Acts, as being the least liable to Misconstruction; and not to omit any material Circumstance: But when it is considered how particularly expressive the several Acts at large are, and consequently how difficult it must be to contract the full and perfect Sense, of perhaps several Pages, in the Compass of little more than so many Lines, I hope it will be some Excuse should any Deficiency or Imperfection be discovered: And though no care has been wanting in my Quotations, yet in all nice Points and doubtful Cases, where there is the most Probability of Danger in trusting to an Abridgment, I would advise, that the Acts themselves be consulted, for your better, and more perfect, and sure Information.
3. That each Paragraph speaks the Sense of the Act or Acts quoted against them, as far as they are now in force: and that where several Acts are refer'd to, the latter either only continue the former, or make some Alterations or Additions in the Circumstances, or else direct intirely new or partly different Regulations: In which case, tho' the former Acts are sometimes expired, and therefore no part of their Substance (unless repeated in the subsequent Acts,) inserted in the Body of the Paragraphs; yet they are always quoted as a Guide to discover the several Variations, should they upon any Occasion be desired to be known.
4. That as to the REGULATIONS prescribed by the several Acts, for Prosecutions therein, and the other Parts of their Execution, the which are mostly general, and for keeping a separate and distinct Account of each Branch, and paying the Money weekly into the *Exchequer* in Specie, and the Penalties for Neglect or Refusal, or for diverting or misapplying any Part thereof, and for the particular Circumstances of their Application and Appropriation, by the respective Acts which revive, continue, or alter the former Powers and Regulations of Collection; I must refer to the Acts at large, as not being absolutely necessary to be inserted, nor consistent with my designed Brevity.
5. That each Head under which any Circumstance is to be sought for, is printed in Roman Capital Letters, and that every particular Paragraph under such Head has Relation thereto: But when any particular Paragraph stands further in than that which preceeds it, such short Paragraph must be understood to have Respect only to the said preceeding one.
6. That some of the Acts being only temporary, it may so happen, that at the Time some particular Paragraph is consulted, the Act or Acts from whence it was collected may be expired; and therefore to prevent the bad Consequence of such a Misguidance, I would advise, that the Table of *The Continuation of the several Acts*, &c. at the End of the Index, be likewise consulted, in order to be assured that the said Act or Acts are still in Force.

And what has been before hinted, concerning the Abridgment and Quotation of the several Acts of Parliament refer'd to in the following Index, must likewise be observed, with Respect to the Acts quoted in the former Parts of this Book.

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A C T S.

	Year and Reign.	Chap.	Sect.
A.			
A BATEMENTS, <i>vide Drawbacks</i> 3.			
ACTIONS, <i>vide Informations</i> 3. Seizures 15.			
ADMIRALS, <i>vide Plantations</i> 2.			
ADMIRALTY, <i>vide Apprentices</i> 2. Boats 4. Plantations 2. <i>Wool</i> 44, 45. <i>Wrecks</i> 3.			
AFFIRMATION, <i>vide Quakers</i> .			
AFRICA, <i>vide Goods Inwards</i> 7, 8. <i>Plantations British</i> .			
AGENTS, <i>vide Bills, Drawbacks</i> 4. <i>Fish</i> 13.			
AGNUS DEI, <i>vide Popish</i> 1.			
ALAMODES and LUSTRINGS may not be imported			
1 but into <i>London</i> only; and upon Notice first given to the Commissioners of the Customs, of the Quality, Quantity, with the Marks, Numbers, and Packages, the Names of the Importer, the Ship and her Burthen, the Master, the Place where to be laden, and into which they are intended to be imported, and taking a Licence under the Hands of the said Commissioners, or any three of them—	4 & 5 W. & M.	5	14
2 But if imported into any other Port than <i>London</i> , or without Notice, Licence, and Payment of Duty, and not sealed or marked, are forfeited, or their full Value—	9 & 10 W. III.	43	1
3 Upon Importation, to be mark'd and sealed, and register'd in a particular Book by the Officers of the Customs, before delivered out of the Custom-House Warehouse—	4 & 5 W. & M.	5	14
4 The Seals or Marks alter'd, counterfeited, or misapplied; the Offenders, and their Aiders, &c. each to forfeit <i>£</i> . 500, and to stand in the Pillory for the space of two Hours—	5 & 6 W. & M.	20	45
5 Imported without Payment of Duty, or being prohibited, or by way of Insurance, delivered or agreed to be delivered; the Importer, Contractor, or Receiver may be prosecuted, and a <i>Capias</i> in the first Process, specifying the Sum of the Penalty, may be issued, and the Offenders be obliged to give sufficient Bail to appear in Court; and at such Appearance, must give Security to answer all Forfeitures and Penalties, or else go to Goal—	9 & 10 W. III.	43	2
6 Fraudulently imported, knowingly received into Custody, barter'd or sold, every Person concerned are to forfeit <i>£</i> . 500—	5 & 6 W. & M.	20	45
7 Bought, sold, or barbour'd, being sealed or marked with a counterfeit Seal or Mark; the Offenders knowing thereof, and not discovering, are to forfeit the Goods, and <i>£</i> . 100—	7 & 8 W. III.	18	30
8 May be seized within the Cities of <i>London</i> and <i>Westminster</i> , and the Bills of Mortality, only by Officers of the Customs, or Persons deputed by the Lustring Company, having Writs of Assistance from the Court of Exchequer—	9 & 10 W. III.	43	5
	8 & 9 W. III.	36	1
	9 & 10 W. III.	43	8
	9 & 10 W. III.	43	3
	9 & 10 W. III.	43	5
	5 Ann.—	20	37

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ACTS.

	Year and Reign.	Chap.	Seet.
9 ALAMODES and LUSTRINGS—On Seizure, to be immediately carried to the Custom-House Warehouse in <i>London</i> ; and if forfeited, to be there sold by Inch of Candle; on Condition to be exported, and not to be delivered but in order to be put on Ship-board, and until Security be given for the due Exportation: Which Security may be discharged by Certificate of the chief Magistrate of the Place, or by Oath that they were lost at Sea—	8 & 9 W. III.	36	4
10—Seized and forfeited, not to be consumed in <i>Great Britain</i> , but must be sold on Condition only to be exported—	9 & 10 W. III.	43	2
11—In Disputes concerning the Manufacture or Importation, the Proof to lie on the Importer or Claimer—	9 & 10 W. III.	43	5
12—Officers conniving at the fraudulent Importation, &c. or collusively delaying Prosecution; are to forfeit £. 500, and rendered Incapable of holding any Office under His Majesty—	9 & 10 W. III.	43	6
13—Offending a second or more Times; after Conviction, to forfeit double for every Offence—	9 & 10 W. III.	43	7
14—Commanders of Ships of War importing or knowingly permitting such Goods to be unshipped; besides all other Penalties and Forfeitures, to be rendered incapable of serving His Majesty, &c.	9 & 10 W. III.	43	4
15—Seamen belonging to such Ships, discovering the Importation or Unshipping, besides Part of the Forfeitures, are to be discharged from their Service, if desired—	9 & 10 W. III.	43	4
16—Before Claim can be enter'd, the Claimer to give Security to pay full Costs of Suit, if he be cast; otherwise the Goods to be forfeited— — <i>Vide Seizures</i> 12.	9 & 10 W. III.	43	10
17—Information to be commenced within two Years after Offence—	9 & 10 W. III.	43	12
18—Black, not to be bought, sold, or dealt in, unless sealed or marked at the Custom-House, or by the Lustring Company; upon Forfeiture thereof, and £. 100—	6 & 7 W. III.	18	28
19—But if the Buyer discovers the Seller within 12 Months, he is discharged, and is entitled to half the Forfeiture of the Seller—	6 & 7 W. III.	18	29
20—Black, wheresoever manufactured, found without the proper Marks or Seals, are forfeited; and the Persons in whose Custody they are found, forfeit £. 100—	6 & 7 W. III.	18	28
21—The Distribution of all Penalties and Forfeitures, is $\frac{2}{3}$ Part to the King, and $\frac{1}{3}$ Part to the Seizer or Seer; but the Charges of Suit and Prosecution must be paid out of His Majesty's Part—	8 & 9 W. III.	36	3
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—The Drawback and Regulations of Exportation, p. 365.	
ALHOUSE-KEEPER, <i>vide</i> <i>Goods Inwards</i> , 74.	
ALIENS born, though made Denizens, are to pay 1 such Duties as they did before they were made Denizens	1 Hen. VII. 11 Hen. VII. 22 Hen. VII.
— <i>Vide</i> <i>Ships</i> , 37, 38.	
2—Or Merchant Strangers, are to be used in this Realm, as Merchant-Denizens are in other Countries	9 Hen. III. 5 Hen. IV.
3—Aliens and Denizens coming into this Kingdom, to be well and honestly entreated with respect to the Payment of Duties	12 Car. II.
4—Or Merchant Strangers bringing in Goods, must give Security to the King's Customer and Comp- troller, to employ their Money upon the Com- modities of this Realm, or to put it in due Pay- ment here, (their reasonable Costs excepted;) and not to export the Money received for the same; upon Forfeiture of all their Goods, and to suffer a Year's Imprisonment	4 Hen. IV. 5 Hen. IV. 27 Hen. VI. 17 Edw. IV. 3 Hen. VII.
5—A <i>British-man</i> sworn to be subject to a foreign Prince, or State, is to pay Strangers Customs: But if he returns to <i>Great Britain</i> , and there in- habits, he is to pay but <i>British</i> Duties, and to have a Writ out of Chancery for the same	14 & 15 Hen. VIII.
6—The Naturalizing of them ought to be only to those of the Religion established in <i>England</i> ; and not (if of the Age of 18 Years, or above) till they have received the Sacrament, and taken the Oath of Allegiance and Supremacy	—7 Jac. I.—
7—Foreign Mariners having served, during the pre- sent War; or that shall, in pursuance of his Ma- jesty's Royal Proclamation, in any future War, serve two Years aboard <i>British</i> Ships, are to be deemed natural-born Subjects	13 Geo. II.
8—Foreigners who have resided, or shall reside seven Years or more in any of his Majesty's Co- lonies in <i>America</i> , and shall not have been absent more than two Months, at any one time, during the said seven Years; and shall take and subscribe the Oaths, &c. before the Judge of the Colony; and (not being Jews nor Quakers) receive the Sacrament in some Protestant Congregation in <i>Great Britain</i> , or some of the said Colonies in <i>America</i> ; shall be deemed his Majesty's natural- born Subjects to all Intents	13 Geo. II.
9—Their Entries of Goods, <i>vide</i> <i>Goods Inwards</i> , 21, 22.	
10—To prevent the colouring of Aliens Goods, <i>vide</i> <i>Bills of Entry</i>	

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11	ALIENS—And their Sons, Unfreemen, to pay the Duties of Scavage, &c. in the Port of London. 20th Rule, p. 302.			
12	—Their Children, under 21 Years of Age, not to trade nor make Entries—	13 & 14 } Car. II. }	11	10
13	— <i>Vide Children.</i>			
14	—Duty Inwards, <i>vide pag. 10, 11, Rule 12. pag. 301.</i>			
15	—Duty Outwards taken off— — <i>Vide Rule 12. Page 301.</i>	12 Car. II 25 ——— —5 Ann. — —6 ——— —7 ——— —9 ——— —8 Geo. I. — 11 ———	4 6 27 19 7 6 15 29	2, 9 2, 3 2 1 29 3, 5 8 2
16	—For other Circumstances, <i>vide Goods Inwards, 21, 22. Goods Coastwise Outwards, 1. Naturalization, Officers, 6. Plantations, 40.</i>			
	ALLOWANCES, <i>vide Drawbacks, 3.</i>			
	AMERICA, <i>vide Aliens, 8. Goods Inwards, 7, 8. Plantations—British, Tobacco, 3.</i>			
1	AMMUNITION, Arms, Utensils of War, or Gunpowder, imported without Licence from his Majesty, forfeited, and treble the Value—	1 Jac. II.	8	2
2	—Such Licence obtained, except for the furnishing of his Majesty's publick Stores, is void, and the Offender incurs a Præmunire, and is disabled to hold any Office from the Crown ——— — <i>Vide Arms.</i>	1 Jac. II.	8	3
	ANDIRONS, <i>vide Girdles, Woollen Caps.</i>			
1	APPRENTICES—Boys above 10 Years of Age chargeable to any Parish, may, by the Justices, Mayors, Church-wardens, &c. be bound Apprentice to Masters of Ships, till the Age of 21 Years: Their Ages to be inserted in their Indentures—	2 & 3 Ann.	6	1
2	—The Indentures to be sent to the Collector of the Customs, at the Port to which his Master belongs; who is to register and endorse the same, on Forfeiture of £5— and to transmit Certificates of their Names, Ages, and to what Ship belonging, to the Admiralty—	2 & 3 Ann.	6	5 13 15
3	—Parish-Boys bound Apprentice, may, by consent of the Justices, &c. be turn'd over to the Sea-Service, for the remaining time; but their Indentures of Assignment must be register'd, &c. —	2 & 3 Ann.	6	6
4	—The Counter-part of their Indentures to be sealed and executed in the Presence of, and attested by the Collector and the Officer who brought them; which Officer is to transmit such Counter-part to the Church-wardens, &c. —	2 & 3 Ann.	6	11

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5 APPRENTICES—Such Boys not to be impressed, nor listed in His Majesty's Service, till they be 18 Years of Age—	2 & 3 Ann.	
6—Ships from 30 to 50 Tons to take one such, from 50 to 100 Tons two such, and one more for every 100 Tons that carry above that. Masters refusing to take them accordingly, forfeit <i>l.</i> 10—	2 & 3 Ann.	
7—Masters after their Arrival, and before clearing, to certify to the Collector, the number of such Apprentices aboard—	2 & 3 Ann.	
8—Collectors to transmit an account of all such Ap- prentices to the Quarter-Sessions, &c. when re- quired, on Forfeiture of <i>l.</i> 5—	2 & 3 Ann.	
9—Collectors to insert at the Bottom of the Cocket, the number of the Men and Boys on board each Ship, describing such Apprentices particularly, their Names, Ages, and Dates of their Indentures—	2 & 3 Ann.	
10—Persons voluntarily binding themselves to the Sea-Service, may not be imprest for 3 Years, and to have Protections accordingly—	2 & 3 Ann.	6
APPROPRIATIONS of the Duties, <i>vide the respective Branches.</i>		
AQUA VITÆ, <i>vide Brandy</i> , 1, 2. <i>Goods Inwards</i> 6.		
ARMOUR, <i>vide Iron</i> 2.		
ARMS—Ammunition or Gunpowder may be prohibi- ted to be exported at the King's Pleasure— — <i>vide Ammunition.</i>	12 Car. II.	4
ARRACK, Rum, Brandy, Spirits or Strong Waters, 1 or other Exciseable Liquors, Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paste, on board a Ship within the Limits of any Port of <i>Great Britain</i> , or found unshipping or unshipped before Entry, may be searched for, and seized, together with the Package, by the Officers of Excise, in like manner as by the Officers of the Customs—	11 Geo. I.—	30
2—Brandy, Rum, Spirits or Strong Waters, foreign, upon an Excise-Officer's Oath of Suspicion of Con- cealment, made before the Commissioners, or a Justice of the Peace, they may empower him to enter such suspected Places, and seize the Liquors, with the Casks, &c. Officers obstructed, the Penalty <i>l.</i> 100—	11 Geo. I.—	30
3—Whether <i>British</i> or Foreign, not to be sold but in Warehouses, &c. and enter'd as di- rected by 6 Geo. I. cap. 21. upon Forfeiture, and the Casks, &c.—	11 Geo. I.—	30
4—Brandy, Rum, Spirits or Strong Waters, Coffee, Tea, and Cocoa Nuts; Permits granted for the Removal, not return'd, or the Goods sent away within the time limited, the Penalty treble the Value—	11 Geo. I.—	30

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5 ARRACK, Brandy, &c.—Permits not returned, and the Decrease not found to be sufficient, the like Quantity forfeited—	11 Geo. I.—	30	10
6—Permits not to be taken out but by Direction in Writing of the Proprietor of the Stock, or his known Servant; upon Forfeiture of £. 50, or three Months Imprisonment—	11 Geo. I.—	30	10
7—Brandy, Rum, or other Spirits, or Tea offered to Sale by any Person without a Permit, or by any Hawker, Pedlar, &c. with a Permit; the Person to whom it is offered may seize and carry it to the next Warehouse belonging to the Customs or Excise, and bring the Person offering the same before any Justice of the Peace, to be committed to Prison, and prosecuted for the Penalties incurr'd for such Offence—	9 Geo. II.—	35	20
8—The Person seizing such Goods may prosecute in his own Name, and on recovery, is intitled to $\frac{1}{3}$ part of the gross Produce of the Sale. And the Commissioners are (if desired) upon a Certificate from the Justice of the Offenders being committed to Prison, to advance to the Seizer 1 s. per lb. for the Tea, and 1 s. per Gallon of Brandy so seized—			
9—Foreign Brandy, Rum, or other Spirits in Casks under 60 Gallons (except for the Use of the Seamen two Gallons each) or 6 lb of Tea found in any Ship or Vessel arrived from foreign Parts, at Anchor, or hovering within the Limits of any Port, or within two Leagues of the Shore, and not proceeding on her Voyage (unless in case of unavoidable Necessity and Distress of Weather, notice whereof must be given to the Collector or chief Officer of the Port upon the Ship's Arrival) is forfeited with the Boxes, Casks, and other Package, or the Value thereof—	9 Geo. II.—	35	22
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ASHES, called Pearl-Ashes, of the Product of Germany, may be brought from thence, paying Duty as Pot-ashes—	10 & 11 W. III. }	21	30
ASHES—Pot-ashes, <i>vide</i> Deal-Boards, Goods Inwards 6.			
—White Ashes, <i>vide</i> in W.			
ASIA, <i>vide</i> Goods Inwards 7, 8. Plantations British.			
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BACON may be imported, during the Continuance of the Act of 4 & 5 W. & M. cap. 5—	5 & 6 W. & M.	2	4
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BEEF, Pork, or Hogs Flesh, Butter, Cheese, and Candles may be exported by any Persons free of all Duties. } 12 *Car. II.* 4 12
3 *E & 4 W & M.* 8 1
— *Vide Cattle* 1. *Flesh.*

BEER—Ale, Cyder, or Mum, Officers of the Customs to charge Masters of Ships in their Victualling Bills with no more than is sufficient for the Voyage— } 1 *W. & M.* 22 2
— The Drawback and Regulations of Exportation, p. 365.

BELL METAL, *vide Metal.*

BELLS { *vide Girdles.*
— *vocat. Hawks Bells, vide Girdles.*
— *vocat. Sacring Bells, vide Woollen Caps.*

BENGALS, *vide East-India*, 28, &c.

BILLS—One of the Bills of every Entry Inwards and Outwards, must in order to prevent the colouring of Strangers Goods, be subscribed by the Merchant, his known Servant, Factor, or Agent, with the Mark, Number, and Contents of every Parcel of such Goods as are rated to pay by the Piece or Measure, and the Weight of the whole Parcel of such Goods as are rated to pay by the Weight— } 13 *E & 14* } 11 10
— *Car. II.* }

— *Vide Wooll* 62.

BILLS at Sight or View, *vide Goods Inwards* 19.

BILLS of Exchange Inland, of the Sum of 1.20 Sterling, or upwards, expressing the said Value to be received, drawn payable at a certain Number of Days, Weeks, or Months after Date; may, after Presentation and Acceptance by under-writing, and after the Expiration of three Days after they are become due, upon Neglect or Refusal of the due Payment, be protested— } 9 *E & 10 W. III.* 17 1
3 *E & 4 Ann* 9 6
— 7 *Ann.* — 25 3

2 — Such Protest must, within 14 Days, be sent, or due Notice thereof given to the Person from whom the Bills were received, who is to repay the same with Charges and Interest, } 9 *E & 10 W. III.* 17 2
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3 BILLS of Exchange Inland—The Person on whom drawn refusing Acceptance by under-writing, such Bills may be protested for Non Acceptance ————	3 & 4 Ann. —7 Ann.—	9 25	4 3
4—Lost or miscarried within the time limited for Payment, the Drawer must give another Bill of the same Tenor, upon Security given, if demanded, to indemnify him, in case such Bills be found again	9 & 10 W. III	17	3
5—The Acceptance is not sufficient, unless under-written or endorsed in writing; and if not so accepted, the Drawer is not liable to pay Costs, Damages or Interest, unless Protest be made for Non-Acceptance, and signified to him within 14 Days; and if accepted, and not paid within three Days after due, the Drawer is not compellable to pay Costs, &c. unless Protest be made and signified—	3 & 4 Ann. —7 Ann.—	9 25	5 3
6—Such Bills taken for a Debt, are to be accounted full Payment thereof; if the Person receiving them, does not take due Course to obtain Payment, by getting them accepted, &c. —————	3 & 4 Ann. —7 Ann.—	9 25	7 3
————— <i>Vide Notes.</i>			
BILLS of Complaint, <i>vide East-India</i> 15, 20.			
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BITS, Chapes, Daggers, Dagger-Blades, Girdles, Gloves, Harness for Girdes, Horse-Harness, Hilts, Handles, Knives, Leather Laces, Locketts, Pins, Points, Pummels, Rapiers, Saddles, Scabbards and Sheaths for Knives, Stirrops, made or wrought beyond the Sea, may not be imported to be sold, barter'd or exchanged; upon Forfeiture, or the Value—	—5 Eliz.— —3 Car. I. 16 Car. I.	7 4 4	3 11 2
————— <i>Vide Girdles, Iron</i> 2.			
BLOCKWOOD, <i>vide Logwood.</i>			
BLUBBER, <i>vide Greenland</i> 4.			
BOARDS, <i>vide Goods Inwards</i> 6.			
BOATS, Wherries, Pinnaces, Barges or Gallies, rowing, or built to row, with more than four Oars, found within the Counties of <i>Middlesex, Surrey, Kent or Essex</i> , or in the River of <i>Thames</i> , or within the Limits of the Port of <i>London, Sandwich, or Ipswich</i> , forfeited, with their Tackle and Furniture, or the Value and <i>l.40</i> —————	8 Geo. I.— 11 Geo. I.— 12 Geo. I.— 2 Geo. II.—	18 29 28 28	3 4 15 6
2—After Condemnation to be burnt, and the Tackle, Furniture, and Apparel, sold to the best Advantage —————			
3—Unless they are found to be of Service in the Customs; and then they may (together with the Furniture, &c.) be used by the Officers after the Seizer has been paid his Share—	12 Geo. I.—	28	14

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BODKINS, <i>vide Woollen Caps.</i>			
BONDS—All Obligations and Specialties, made for 1 any Cause concerning the King's Majesty, &c. must be made by these Words <i>Domino Regi</i> , and to be paid by these Words, <i>Solvend' eidem Domino Regi, Hæredibus vel Executoribus suis</i> —————			
2 ——— Taken otherwise, the Offender to suffer such Imprisonment as shall be adjudged by the King or his Council —————	33 Hen. VIII. —6 Ann.—	39 26	2, 3 7
3 ——— The Debt of such Obligation not satisfied in the King's Life-time, to come to his Heirs, &c. —————			
4 ——— Before written, to be stamped with three Six-penny Stamps —————	5 & 6 W. & M. 8 & 9 W. III. 9 & 10 W. III.	21 20 25	
5 ——— Written on Paper, &c. before duly stamped, void till stamped, and Payment of the Duties, and <i>l. 15</i> besides; and the Officer to forfeit his Employment —————	—1 Ann. — —5 Ann. — —5 Ann. — 12 & 13 } An. Sess. 2. }	13 8 19 9	1 21 25
6 ——— To be given for Duties on Importation, <i>vide pag. 11, 12, 13, 19, 22, 25, 29, 34, 36, 37, 43, 45, 59, 294, 335. Rum 2.</i>			
7 ——— To be given for Exportation, <i>vide pag. 43, 51, 52, 55, 57, 64, 271, 356, 357, 358, 361, 362, 363, 364, 365. Cards, Cocoa Nuts 2. East-India 30, 35. Fish 28. Gunpowder 3. Pepper 4.</i>			
8 ——— For other Circumstances, <i>vide Aliens 4. Coals 4, 7. Drawbacks 11, 12. East-India 2, 3, 30, 32, 35, 41. Interest 1. Officers 37. Plantations 11, 17, 18, 19, 24, 27, 28, 37, 45, 60, 83, 84. Rum 2. South Sea 6. Salt 8. Seizures 12, 16. Ships 1, 2. Tobacco 1, 4, 5, 6. Wines 9. Wooll 4, 8, 30, 54, 59, 72. Page 359, 360.</i>			
9 ——— For Certificates of Discharge, <i>vide pag. 357 Alamodes 9. Coffee 19. Drawbacks 11. East India 31. Fish 30, 33, 37, 38. Goods Coastwise Outwards 3, 4, 5. Gunpowder 4. Pepper 5. Plantations 12, 19, 45, 75, 86. Ships 3. Wines 9. Wooll 63, 73.</i>			

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BONELACE foreign, Band-strings, Cut-Work, Embroidery, Fringe, Needle-work made of Thread, or Silk, and Buttons of all sorts imported, forfeited; the Importer liable to £.100, and the Seller to £.50

2—Except Thread Bone-Lace not made in the Dominions of the *French* King, or the Duke of *Anjou*

3—Upon Complaint, Justices of the Peace to grant Warrants to Constables to search Houses, and to seize such Goods

4—Actions must be commenced within a Year after the Discovery of Offences.

BOOKS, whose Copies are the Property of any Person here, may not be printed, reprinted, or imported, within 14 Years after the Publication, without the Consent of the Proprietor; on Forfeiture of 1 *d.* per Sheet, and of the Books to the Proprietor of the Copy, who may damask and make waste Paper thereof

2—But not to prohibit the Importation of Books in Greek, Latin, or any other foreign Language, printed beyond the Seas

3—Actions to be brought within 3 Months

4—First composed and printed in this Kingdom, and reprinted in any other Country, shall not be imported for Sale; nor published or exposed to Sale, knowing them to be so reprinted and imported, on Forfeiture thereof; and the same shall be damasked, and made waste Paper; and every Offender shall forfeit £.5, and double the Value of the Books

5—Not to extend to Books that have not been printed or reprinted in this Kingdom within 20 Years before Importation; nor to Books inserted among other Books, or Tracts where the greatest Part shall have been first composed and printed abroad

—*Vide Popish 2.*

BOOTS, *vide* Girdles.

BOSSES, for Bridles, *vide* Woollen Caps.

BOTTLE-MAKERS, *vide* Girdles.

BOUNTY on *British*-made Sail-Cloth, pag. 355.

—*British* Manufactures of Silk, pag. 357.

—Fish and Flesh, pag. 366.

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— <i>Vide</i> Duties.	
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1 may be imported —	5 & 6 W. & M.
2 — Aqua Vitæ, Strong Waters, or Spirits imported	
in Casks not containing 60 Gallons at the least,	
forfeited, or the Value —	4 & 5 W. & M.
3 — Arrack, Rum, Strong Waters or Spirits, impor-	
ted in a Vessel of the Burthen of 40 Tons, or un-	
der (except 2 Gallons for each Sea-man) forfeited	
with the Vessel, Tackle, Furniture and Apparel,	
or their Value —	12 & 13 W. III
	— 5 Geo. I. —
	— 6 Geo. I. —
	— 8 Geo. I. —
	— 11 Geo. I. —
	— 2 Geo. II. —
	— 5 Geo. I. —
	— 6 Geo. I. —
	— 8 Geo. I. —
	— 11 Geo. I. —
	— 12 Geo. I. —
	— 2 Geo. II. —
4 — After Condemnation, such Vessel to be burnt,	
and the Tackle, &c. sold to the best advan-	
tage —	
5 — But if found to be of service in the Customs,	
may, (together with the Furniture, &c.) be	
used by the Officers; after the Seizer has	
been paid his Share —	12 Geo. I. —
6 — Arrack, Rum, Spirits and Strong Waters, Fo-	
reign and <i>British</i> , and foreign exciseable Liquors,	
may be seized only by Officers of the Customs	
and Excise —	8 Geo. I. —
	— 11 Geo. I. —
	— 2 Geo. II. —
7 — Resisting Officers, rescuing or destroying the	
Liquors after Seizure, Penalty l. 40 —	8 Geo. I. —
	— 11 Geo. I. —
	— 2 Geo. II. —
8 — Rum, or other foreign exciseable Liquors, after	
Condemnation, to be publicly sold to the best	
Bidder, at such Places as the respective Commis-	
sioners shall think proper —	12 Geo. I. —
9 — The Seizer to be allowed one third Part of the	
full Sum sold for, free from all Charges of	
Condemnation and Sale —	12 Geo. I. —
10 — And other exciseable Liquors (except Beer, Ale,	
Cyder, Perry and Metheglin) brought Coastwise,	
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the Excise Officer of the Port of Importation,	
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11 BRANDY—Arrack, Rum, Spirits or Strong Waters exceeding the Quantity of one Gallon, may not be removed or carried from one part of this Kingdom to another, either by Land or by Water, without a Permit or Certificate from an Officer of the Customs or Excise, expressing the Quantity and Quality, and signifying that the Duties have been paid, or that the same has been condemned; upon Forfeiture thereof, and the Casks or Vessels containing it	6 Geo. I.	21	18
12 ——— Arrack, Rum, Spirits, or Strong-Waters —The Seizures of such Goods, whether <i>British</i> or Foreign, by virtue of any Act, (except for unlawful Importation, and the whole Quantity exceeds 63 Gallons;) may be heard and determined by the Commissioners of Excise, if seized within the Limits of the Excise Office in <i>London</i> ; and if out of the said Limits, by any two or more Justices of the Peace, who are to cause the Person, in whose Custody found, to be summon'd before them at a certain Time and Place; and upon Appearance or Default, are to examine into the Cause, and proceed to give Judgment for Condemnation, and to issue out their Warrants for the Sale thereof; and such their Judgment is to be final	6 Geo. I.	21	21
13 ——— No Person applying to the Officer within 20 Days after Seizure, to claim the Property of such Goods; publick notice in Writing must be affixed at the <i>Royal Exchange</i> , or given by Proclamation at the next Market-Town, upon the next Market-day after the Expiration of the said 20 Days, signifying the Day, Time of Day, and Place when and where the Commissioners or Justices respectively will proceed to hear and determine such Seizure; and their Judgments are to be effectual and final	6 Geo. I.	21	22
14 ——— For other Circumstances, <i>vide Arrack</i> 1, 2, 3, 4, 7, 8, 9. <i>Coffee</i> 34, 35, 36, 37. <i>Goods Inwards</i> 6, 59. <i>Ships</i> 1.			
15 BRANDY, <i>French</i> , landed before Duty be paid or secured, forfeited, and the Persons concerned therein, or concealing the same when landed, forfeit double the Value	1 Ann.	14	2
16 ——— Officers of His Majesty's Revenue conniving at, concealing or illegally compounding for such Importation, forfeit <i>l.</i> 500, and render'd incapable	1 Ann.	14	2

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- 17 BRANDY, *French*—Any Officer of the Customs, neglecting to seize and prosecute any Vessel, Boat, Horses, other Cattle, or Carriage forfeited by any Act for preventing the running of Brandies, and being thereof convicted before a Justice of the Peace, is to forfeit *l.* 50; to be levied by Distress, &c. by Warrant from such Justice, and for want of such Distress to suffer six Months Imprisonment—
- 18 —Spirit, or Strong Waters, *British*—The Drawback and Regulations of Exportation, *pag.* 366.
—For the Bounty, *see pag.* 357.
- BRASS, *vide Metal.*
- BREAD, *vide Corn* 6.
- BRITAIN—*England and Scotland* after 1 May 1707,
1 united into one Kingdom, by the Name of Great Britain (Art. 1.) } —5 Ann.—
- 2 —All the Subjects to have full Freedom and Inter-
course of Trade and Navigation, within all the
Dominions thereunto belonging, (Art. 4.)— } —5 Ann.—
- 3 BRITAIN—All Parts of the United Kingdom to be under the same Laws and Regulations of Trade, liable to the same Custom and Duties, entitled to the same Allowances and Drawbacks, as in *England*; except the Exemption of private Rights, 5 Ann. cap. 8. (Art. 6, 7, 14, 18) } —5 Ann.—
—6 Ann.—
- 4 —But after the Union, an Equivalent was to be paid by *England* to *Scotland* for the Improvement of the Duties; to be applied towards satisfying private Losses by the Reduction of the Coin, and to the Payment of the Capital Stock and Interest of the *African* and *Indian* Company of *Scotland*; and the Overplus towards the publick Debts of *Scotland*, and the Encouragement of the Fisheries and other Manufactures and Improvements: which said Equivalent was to be under the Management of particular Commissioners: But in Lieu and full Discharge of such Equivalent, after the 24 June 1719, there was established one yearly Fund of *l.* 10,000, and one other of *l.* 2,000, payable out of the Revenue of Customs, Excise, &c. arising in *Scotland*, by the respective Commissioners. 5 Ann. cap. 8. Art. 15. } —5 Ann.—
—6 Ann.—
—5 Geo. I.—
- Vide England.*
- BRITISH—Any of His Majesty's Subjects of Great Britain, Ireland, or His Plantations, are to be so accounted — } 13 & 14
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—5 Ann.—
- Vide Aliens* 5. Goods Inwards 22.
- BROCHES or SPITS, *vide Girdles.*
- BRUSHES, *vide Woollen Caps.*

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BUCKLES; *vide* Girdles.BULK broke, *vide* East-India 2. Goods Inwards 17.
Ships 18.BULLION; or foreign Coin of Gold or Silver, may,
1 upon Entry, be exported by any Persons, without
Payment of Custom or Fees —————
But *vide* Coin 1, 2, 3.2 — Enter'd or shipp'd in the Name of any other
Person, than the true Owner and Proprietor; for-
feited, or the Value —————3 — Seized, Proof of its being foreign, and not mel-
ted down in this Kingdom, to lie upon the Owner,
Claimer, or Exporter —————
— *Vide* Silver 5, 6, 7, 8, 9, 10.4 — And foreign Coin imported, may be landed without
Warrant, Page 387.— *Vide* Goods Inwards 11.BURNT — For the Goods, &c. to be so destroyed, *vide*
Boats 2. *Brandy* 4. *Gold*, *Tea* 4. *Tobacco* 7, 14, 23, 33.BUSHEL, *Winchester*, to be made round, with a plain
and even Bottom, 18 $\frac{1}{2}$ Inches wide throughout,
and 8 Inches deep —————

— of Foreign Salt to weigh 84 lb —————

— of Rock Salt, 65 lb —————

— of British or small Salt 56 lb —————

— of London, to contain 8 Gallons of Wheat —————

— of Coals, *Vide* Coals 13, 14, 15.— of Corn, *vide* Corn 1.BUSKINS, *vide* Woollen Caps.

BUTLERAGE, what it is, Page 65, 66, 261.

— *Vide* Prifage.BUTTER and Cheese may not be imported from *Ire-*
land, upon Forfeiture thereof; and upon the other
Penalties imposed, in case of Beef or Pork im-
ported —————— *vide* Beef.BUTTONS of all sorts may not be imported, upon
Forfeiture, and l. 100 —————— *Vide* also Bone Lace.

C.

CALLICOES, white, (which do not pay as Mus-
lins) China Ware, and Drugs not for Dyers Use,
1 landed or put on shore, before Entry and Payment
of Branch N^o 12. or without a Warrant; are for-
feited, or their Value: $\frac{1}{3}$ to the Use of his Majesty,
who is to bear the Charges of Prosecution, and $\frac{2}{3}$
to the Seizer or Suer —————— *Vide* East-India 40. Ireland 2.

15 Car. II. 7 12

6 & 7 W. III. 17 14

6 & 7 W. III. 17 13

13 & 14 }
W. III. } 5 28

1 Ann. 21 6

1 Ann. 21 9

7 & 8 W. III. 31 44

9 & 10 44 34

31 Edw. I. 1 1

11 Hen. VII. 4 1

12 Hen. VII. 5 1

32 Car. II. 2 9

4 & 5 W. & M. 10 2

3 & 4 Ann. 4 11

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2 **CALLICOES**—Checquer'd, striped, printed, painted, stained or dyed, except all blue, Stuff made of Cotton, or mixed therewith, printed or painted, or Callicoes stitched or flowered in foreign Parts with any Colour or Colours, or with coloured Flowers made there, (except Mullins, Neckcloths, and Fustians,) or any Bed, Chair, Cushion, Window-Curtain, or other Household Stuff or Furniture made up thereof, or mixed therewith, may not be sold, uttered, or exposed to Sale, unless for Exportation, and cleared Outwards accordingly, upon Forfeiture of *l.* 20: And every Officer or Deputy of any Corporation so offending, are likewise to forfeit their Employments: One half of the aforesaid Forfeiture to be to the Use of the Informer or Prosecutor, and the other half to the Poor of the Parish: To be sued for within six Months

7 Geo. I.—

Not to extend to Linen Yarn, or Cotton Wool manufactured and printed in *Great Britain*, provided that the Warp thereof be entirely Linen Yarn

9 Geo. II.

3 —white, flower'd, &c.— The Duty and Drawback, *Page* 340.

4 —Printed, painted, &c. in *Great Britain*—The Drawback and Regulations of Exportation, *Page* 365.

—*Vide Silk* 9, 10.

5 —Printed, painted, &c. in *East-India*, &c. *vide East-India* 28, &c.

CALVESKINS, *British*, tanned, the Drawback, *pag.* 361.

—*Vide Hides* 4, 5, 6, 7, 8. *Iron* 2. *Leather* 2.

CANARY Islands, *vide Goods Inwards* 10.

CANDLES—*British*, the Drawback, *Page* 361.

—*Vide Beef*.

—Foreign, shipped for Exportation, and afterwards relanded; are forfeited, or their Value, besides the Penalties of the Bonds given for the Branches N^o 16 and 20. *Page* 43, 49

8 Ann.—

—of Wax, from *East-India*, the Duty and Drawback *Page* 337, 338, 345.

CANDLESTICKS { Hanging Candlesticks, *vide Girdles*,
Woolen Caps.
of Iron, *vide Girdles*.

CAPIAS—Persons in Prison for want of sufficient Bail, (having been taken by *Capias*'s issued out of the Exchequer, &c.) upon Informations exhibited against them in the said Court, for any Frauds relating to the Customs, Excise, or Salt Duties; refusing or neglecting to appear or plead to such Information, for the Space of one Term, Judgment may be enter'd against them by Default—

12 Geo. I.—

2 —Judgment obtained against such Persons, and

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They not paying the Sum recovered, Execution may be awarded, not only against their Bodies, but also against all their real and personal Estates			
3 CAPIAS—In what Cases may be issued, <i>vide Alamodes</i> 5. <i>East-India</i> 26. <i>Goods Inwards</i> 48. <i>Informations</i> 9. <i>Wool</i> 49.			
CAPS, Woollen, <i>vide Woollen</i> .			
CAPTAINS, <i>vide Ships</i> .			
CARBINES, <i>vide Iron</i> 2.			
CARDS and Dice may, upon sufficient Security, be exported without Payment of the Stamp Duty	—10 Ann.—	19	170
CARDS for Wooll may not be imported, nor the Wire taken out of old Cards be put into new Leather and Boards in order for Sale, upon Forfeiture thereof, or of the Value, if not seized	—5 Geo. I.—	19	ult.
—But may be amended for the Proprietor's own Use, or for Transportation only	3 Edw. IV.	4	1
	1 Rich III.	12	2
	39 Eliz. —	14	2
	3 Car. I.—	4	22
	2 W. & M	4	16
	14 Car. II.	19	1, 2
— <i>Vide Girdles, Woollen Caps, Wire</i> 2.			
CARDS—Roan Cards, <i>vide Girdles</i> .			
CARDS—Playing Cards may not be imported	—10 Ann.—	19	165
— <i>Vide also Woollen Caps</i> .			
CARDMAKERS, <i>vide Girdles</i> .			
CARMEN, <i>vide Goods Inwards</i> 26, 68. <i>Goods Outwards</i> 12.			
CAROLINA, <i>vide Plantations</i> 11, 12, 13, 14, 15, 16, 17, 18.			
CARRIAGES, <i>vide Coals</i> 5. <i>Drawbacks</i> 7. <i>Goods Inwards</i> 27, 28. <i>Wool</i> 10, 35.			
CASES for Clocks and Watches, <i>vide Silver</i> 12.			
CASKEIS, <i>vide Woollen Caps</i> .			
CATTLE—The Importation of great Cattle, Sheep, Swine, Beef, Pork, Mutton, or Lamb for Sale, deemed a publick Nuisance: Except from the <i>Ile of Man</i> ; from whence there may be imported yearly into <i>Chester, Liverpool, or Wirowater</i> , any Number not exceeding 600 Head	15 Car. II.	7	21
	—18—	2	1, 3
	—20—	7	9
	—32—	2	8
	5 & 6 W. & M	2	4
2—May be seized by Constables, Church-Wardens, &c. (or any other Inhabitant, or any Person whatsoever), and kept 48 Hours in some publick Place; but if within that Time the Owner makes it appear to some Justice of the Peace, by the Oaths of two credible Witnesses, that they were not imported from beyond the Seas, they may, upon such Justice's Warrant, be forthwith delivered: otherwise they are forfeited; one half thereof to the Poor of the Parish, and the other half to the Use of the Seizer	18 Car. II.	2	1, 3
	32 Car. II.	2	3, 8
3—If Seizure be not made, the Parish and Inhabitants, for their Neglect, are to forfeit <i>l.</i> 100; to be employed for the Use of the House of Correction	20 Car. II.	7	4

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4 CATTLE—The Ships wherein imported, with their Tackle and Apparel, are forfeited; and may, within one Year, be seized by any Person, and sold to the best Advantage: one half of the Produce to be disposed of to the Poor of the Parish, and the other half to the Use of the Seizer—	20 Car. II.	7	5
5—The Seamen, and all others concerned in the landing, driving, &c. of such Cattle, may, by Warrant from any Justice of the Peace, or Chief Officer of the Place, be committed to Goal for the Space of three Months, without Bail—	20 Car. II.	7	5
6—If, upon Trial, it be not proved that the Cause of Action did arise in the County where laid and tried; the Defendants are to be found Not Guilty	20 Car. II.	7	7
7—If the Prosecutor be cast, nonsuited, &c. the Defendants to have treble Costs —	20 Car. II.	7	8
8—Persons fraudulently conspiring to evade the Seizures or Forfeitures; and thereof indicted within 1 Year, are, upon Conviction, to incur a Præmunire —	20 Car. II.	7	10
9—Seizers of great Cattle, Sheep or Swine, are within 6 Days after Conviction and Forfeiture, to cause them to be killed, taking to their own Use the Hides and Tallow; and the Remainder is to be distributed by the Church-Wardens, &c. among the Poor of the Parish—	32 Car. II.	2	5
10—Seizers or Church-Wardens, &c. neglecting their Duty, are to forfeit for every great Cattle 40s. and for every Sheep or Swine 10s. one half to the Poor of the Parish, and the other to the Informer: To be levied by Distress, by Warrant under the Hand and Seal of any Justice, &c. or for want thereof, the Offender to go to Goal for 3 Months without Bail—	32 Car. II.	2	6
11—If, after Seizure, removed into, or found alive in any other Parish; may be again seized, as if never seized before —	32 Car. II.	2	10
12—British or other Cattle, driven or intermixed with Irish, and seized together; to be deemed Irish, and to be forfeited accordingly—	32 Car. II.	2	11
CAULS, <i>vide Silk</i> .			
CERTIFICATES, <i>vide Arrack</i> 8. <i>Coffee</i> 38, 39, 42. <i>Debentures</i> 1. <i>Officers</i> 14. <i>Plantations</i> 46, 62, 66, 67, 72, 74, 83. <i>Salt</i> 49. <i>Ships</i> 36. <i>Tobacco</i> 8. <i>Wooll</i> 2, 68. <i>Wine</i> 10. <i>Page</i> 359, 360.			
—For Discharge of Bonds, <i>vide Bonds</i> 9.			
—Razed, counterfeited, or falsified, <i>vide Officers</i> 39, 40.			
CHAFING BALLS—			
CHAFING DISHES—			
CHAINS, <i>vide Girdles</i> .			
CHALDER, <i>vide Coals</i> 13.			

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CHAPES, *vide Bits.*CHATHAM—The Duty payable to the Chest there,
vide Ships 31.CHEESE, *vide Beef, Butter.*CHESSMEN, *vide Woollen Caps.*

CHILDREN, born out of the Legiance of the *British* Crown, whose Fathers were natural born Subjects of the *British* Crown, at the time of their Births, are to be deemed natural-born Subjects of the *British* Crown, to all Intents, Constructions, and Purposes

7 Ann.	5	3
10	5	1
4 Geo. II.	21	1

—Except

Such Children whose Fathers at the time of their Births were attainted of High-Treason, or were liable to the Penalties of High-Treason or Felony, or returning into *Great-Britain*, or *Ireland*, without the Licence of his Majesty, or were in the actual Service of any foreign Prince or State then in Enmity with the *British* Crown

4 Geo. II.	21	3
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2—But if any such Children, (unless those whose Parents went out of *Ireland* in Pursuance of the Articles of *Limerick*) have come into any of the *British* Dominions, and have continued there for the Space of two Years at any time between the 16 *November* 1708, and the 25 *March* 1731, and during such Residence have professed the Protestant Religion; or if after such coming into the said Dominions, and professing the Protestant Religion, they have there died within the aforesaid times; or if they have been in the actual Possession or Receipt of the Profits of any Lands, &c. in *Great Britain* or *Ireland*, for the Space of one Year, at any time within the aforesaid times, or have really sold or conveyed any Lands, &c. in *Great Britain*, or *Ireland*, and any Person claiming Title there to under such Sale or Conveyance, hath been in the Possession or Receipt of the Profits thereof, for the Space of six Months, between the said times; they shall be deemed to be natural-born Subjects of the *British* Crown—

4 Geo. II.	21	3
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3—Born on board any Ship belonging to, or in any Place discovered or possessed by the *South-Sea* Company; to be deemed Natural-born Subjects—

9 Ann.	21	53
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—of Aliens, *vide Aliens* 11.CHINA-WARE—The Duty and Drawback, *pag.* 341.—*Vide Callicoes* 1. *East-India* 40.

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CHOCOLATE, ready made, or Cocoa Paste, prohibited to be imported after the 24 June 1724, upon Forfeiture, with double the Value, and the Package	1	10 Geo. I.—	10
2—Made in <i>Great-Britain</i> ; the Makers to enter it at the next Office in Writing, and upon Oath; if within the Bills of Mortality, every Week; and in any other Part of <i>Great-Britain</i> , every six Weeks, upon Forfeiture of <i>l. 50</i> —	2	10 Geo. I.—	10
—The Inland Duty, pag. 64.			
3—The Duty not paid within the Time limited, the Penalty is <i>l. 50</i> , and not to deal till the Duty be cleared off; upon Forfeiture of treble the Value—	3	10 Geo. I.—	10
4—To be inclosed in Papers containing one Pound each, and must be produced at the Office where enter'd, to be stamped —	4	10 Geo. I.—	10
5—Counterfeiting the Stamp, or selling it (knowingly) with such a Stamp, or affixing stamped Papers taken from Chocolate that has paid the Duty, on such as has not; the Penalty is <i>l. 50</i> , and twelve Months Imprisonment—	5	10 Geo. I.— 11 Geo. I.—	10 30
6—Damaged by lying by, may be opened in the Presence of an Officer, and the Stamps returned; and after worked over again with fresh Cocoa-Nuts, be restamped, upon paying Duty only for what is added —	6	11 Geo. I.—	30
7—But Proof must be made before the Collector, or a Justice of Peace, that the Duties for the Cocoa-Nuts have been paid, and that the Chocolate had been formerly enter'd —	7	11 Geo. I.—	30
8—Upon three Days notice given in Writing to the Officer of that Division, private Families may be permitted to make Chocolate for private Use; provided not less than half an hundred weight of Cocoa-Nuts be made into Chocolate at one Time —	8	10 Geo. I.—	10
9—But within three Days after finishing, must be enter'd upon Oath, brought to be stamped, and Duty paid; upon Forfeiture of treble the Value —	9	10 Geo. I.—	10
10—For other Circumstances, <i>vide Arrack 1. Cocoa-Nuts 1, 4. Coffee 3.</i>	10		
CHURCHES—The Duty on Coals for their Building, pag. 293, 294.			
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CHURCH-WARDENS— <i>vide Cattle 2, 9, 10. Officers 14.</i>			
CINDERS, <i>vide Coals 7, 8, 9, 10, 11, 12.</i>			
CINNAMON, <i>vide Spicery.</i>			
CIVIL LIST—The Grant of <i>l. 100,000 per Annum</i> out of his Majesty's Civil List Revenues to the Prince of <i>Wales</i> , for the Support of himself and Family, is to be paid without any Fee or Charges, free of	1	1 Geo. I.—	20

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all Taxes, &c. out of such Branches of the Customs or Excise, as are applicable to the Uses of the Civil Government, &c. —————			
2—The Branch appropriated thereto is N ^o 2. pag. 16.			
3— <i>Vide Offices 3. Seizures 22.</i>			
CLAIMS of Goods seized, <i>vide Alamodes 16. Seizures 11, 12. Wooll 8.</i>			
CLAY, <i>vide Fullers Earth, Fulling Clay, Wooll 14.</i>			
CLERKS and Servants, <i>vide Officers 6, 8, 12.</i>			
CLOCKS, <i>vide Silver 12.</i>			
CLOTHS, Woollen, made in any foreign Place, except Ireland, imported, forfeited; and the Importers to be fined at the King's Will —————	61 E 12 } Edw. III. } Edw. IV. }	3 1	1 7
— <i>Vide Woollen Caps, Woollen Cloth.</i>			
—Painted, <i>vide Girdles.</i>			
CLOVES, <i>vide Spicery.</i>			
COALS exported—For the former Duty Outwards, 1 see —————	6 E 7 W. III. } 11 E 12 W. III. } —6 Ann. — } —8 Ann. — } 15 Car. II. } —6 Ann. — } —9 Ann. — } 13 E 14 } Car. II. }	18 13 22 13 7 22 6 11	8 8 15 10 8 6 9
2—The Duties mentioned in Page 271, and no other, are now to be paid on Exportation —————			
3—Secretly shipped, and exported before Payment of Duty, the Owner to pay double the Duty —————			
— <i>Vide Goods Outwards 1, 7.</i>			
4—Shipped for Exportation to Ireland, the Isle of Man, or the Plantations—The Ship going out of Port before Security be given for the due Landing, is forfeited, and the Coals therein, or their Value —————	—9 Ann. —	6	6
5—Keels, Pan-Keels, Pan-Boats, and other Boats, Wains, Carts, Waggon, Barrows, and other Carriages, used for Carriage of Coals at Newcastle upon Tine, Sunderland, Cullercoats, Seaton-Sluice, Blythe-Nooke, and other Members of Newcastle; to be measured and marked by the proper Commissioners appointed by the King, allowing 53 Hundred Weight to every Chalder —————	6 E 7 W. III. } 11 Geo. II. }	10 15	2, 3 8
—The Wain to carry 17½ Hundred Weight—			
—The Cart ————— 8¾ Hundred Weight—			
—Three such Wains, or 6 such Carts, to be esteemed one Chalder —————			
6—May not be laid, loaded, or put on board any Ship in the Port of Newcastle upon Tine, Sunderland upon the River Ware, Cullercoats, Seaton-Sluice, Blythe-Nooke, or any other Place belonging to the Port of Newcastle, by or in any Keel, Cart, Wain, or other Vessel not admeasured, gauged, and marked; upon Forfeiture of l. 10 for every such Offence —————	—9 Ann. — } —1 Geo. I. — }	28 26	8, 11 4
—To be sued for within 3 Months —————			
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— <i>Vide Rule 27, page 304.</i>				
7	COALS, CULM and CINDERS, imported, or brought Coastwise, landed before Payment or Security of Duty; forfeited, and the Ship, Tackle, &c. —	9 & 10 W. III.	13	8
	— The Coast Duties, pag. 293, 294.	10 & 11 W. III.	21	28
8	CULM and CINDERS — Commissioners of the Customs to appoint Meters and Waiters, who are to return Certificates of the Sorts and Quantities —	9 & 10 W. III.	13	9
		10 & 11 W. III.	21	28
9	Meters or Weighers neglecting such Certificates, forfeit <i>l.</i> 100 —	9 & 10 W. III.	13	9
		10 & 11 W. III.	21	28
10	Concealed, and the Duties not answered, the Master or Owner to pay 10 <i>s.</i> per Chalders, or Ton, besides the Duties: On Refusal, the Ship, with the Tackle, &c. may be detained and sold: unless for such Quantities as shall appear to be short enter'd by the aforesaid Certificates, and for which the Duties shall be paid within 6 Days after the Delivery, and before the Departure of the Ship —	9 & 10 W. III.	13	9, 10
		10 & 11 W. III.	21	28
11	Officers of the Customs to keep Books of the Receipts, Payments, and Disbursements of the Duties, and the Numbers of the Chalders or Tons unladen —	9 & 10 W. III.	13	11
		10 & 11 W. III.	21	28
12	COALS shipped Coastwise, and afterwards designed for Exportation; the Master producing his Coast Cocket, and making Oath to the Quantity of Coals on board, may pay the Subsidy Outwards accordingly, and have a Certificate to cancel his Bond; provided the Ship be laden with Coals only —	— 9 Ann. —	28	6
		— 1 Geo. I. —	2	8
		— 1 Geo. I. —	26	1
— <i>Vide Goods Coastwise Outwards 5.</i>				
13	The Coal Bushel to be made round, with a plain and even Bottom, to be 19 $\frac{1}{2}$ Inches from Outside to Outside, and to contain one <i>Winchester</i> Bushel, and one Quart of Water, according to the Standard for the <i>Winchester</i> Bushel, by the 13 W. III. cap. 5. and all Sea-Coals and Culm shall be sold, measured, and pay Duties, by the Chalders of 36 such Bushels heaped up —	12 Ann. Sess. 2	17	11
14	A standard Brass Bushel to be sealed and kept in the Exchequer, to have recourse to —	12 Ann. Sess. 2	17	12
15	Coal Bushel in <i>London</i> , before used, to be fitted with Iron or Copper, and sealed or stamped at the <i>Guildhall, London</i> , or at the <i>Exchequer-Office, Westminster</i> , with a Steel Instrument on the uppermost Iron or Copper Hoop, and Strap; upon Forfeiture of <i>l.</i> 50 —	3 Geo. II. —	26	14
16	Masters of Ships loaded with Coals, or Persons having charge of such Ships, are to deliver to the proper Officer of the Customs at <i>London</i> the Cockets, containing the Lading of the Ships, within 4 Days after their Arrival at <i>Gravesend</i> , upon Forfeiture of <i>l.</i> 50 —	4 Geo. II. —	30	1, 2

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17 ——— Actions to be commenced within six Months after the offence ———

COASTWISE, *vide Goods Coastwise.*

COCHINEAL—May be imported from any Port in Spain, by any Persons residing in His Majesty's Dominions, or in any Ship belonging to any Place in Amity with His Majesty ———

——— May be imported till the 1st of June 1747, and thence to the End of next Session of Parliament; by any Person in any Ship belonging to Great Britain, or to any Kingdom or State in Amity with His Majesty, from any Place whatsoever ———

COCKETS, or Certificates Outwards, to be in the Merchant's Possession, after he has paid the Duty, till he ships his Goods, and then to be delivered, with the Marks and Numbers, to the Searchers. 25th Rule, pag. 303.

2 COCKETS, *vide Apprentices* 9. *Corn* 8. *Fees* 5. *Goods Coastwise Outwards* 3. *Officers* 39. *Plantations* 14, 46. *Salt* 27, 28, 29, 39. *Silver* 9. *Wool* 14, 61. Pag. 379.

COCOA-NUTS—Must be enter'd and warehoused at 1 Importation, in like manner as Coffee and Tea; and if intended to be made into Chocolate, must be enter'd with the respective Collector of the Inland Duties, (as a Charge upon the Importer and Buyer;) who is to certify such Entry to the Warehouse Keeper, whereupon they are to be delivered, with a Permit signed by the Officer there attending, to be delivered to the Officer where intended to be carried ———

2 ——— But if intended for Exportation, may be delivered upon sufficient Security given to the Commissioners of the Customs ———

——— *Vide Pag.* 98, 99.

3 ——— Dealers therein not to dispose of less than 28 lb at any one time, and to enter down the Christian and Surnames, and Places of Abode of all Persons to whom any Cocoa-Nuts are sold, on Forfeiture of £. 20 for every Pound of Cocoa-Nuts ———

4 ——— Such Account to be produced when requested by the Officers of the Inland-Duties on Chocolate, who may inspect and peruse, &c. the same, on Forfeiture of £. 20 for every time refused ———

5 ——— Shells or Husks, imported without the Nuts thereunto belonging, are seizable by Officers of Customs or Excise, with Bags, Boxes, or Package containing the same. After Seizure to be condemned, and destroyed, or disposed of according to the Direction of the Commissioners of Customs or Excise ———

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6 Ann.	33	
12 Ann.	18	3

1 Geo. I.	40	1
13 Geo. I.	25	1
2 Geo. II.	28	2
7 Geo. II.	18	3
14 Geo. II.	34	2

10 Geo. I.	10	{ 26 30
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12 Geo. I.	28	29
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12 Geo. I.	28	29
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4 Geo. II.	14	12
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6 — The Officer discovering the same, to be rewarded in any Sum not exceeding 20 <i>s.</i> per hundred weight —————			
— <i>Vide Arrack 1, 4, 5, 6. Coffee 2, 3, &c. Plantations 24.</i>			
COCOA-PASTE, <i>vide Arrack 1. Chocolate 1.</i>			
COFFEE must be exported in the original Package, or Package containing the same Quantity, or not under four Hundred Weight, with the same Marks and Numbers as at first Entry; unless exported to Ireland, or the British Plantations —————	— 5 Geo. I. —	11	10
	— 9 Geo. I. —	8	8
	— 2 Geo. II. —	28	3
2 — And COCOA-NUTS may be garbled in the Warehouses from Dirt, Stones, &c. —————	— 10 Ann. —	26	{ 34 45
	— 10 Geo. I. —	10	26
3 — TEA, CHOCOLATE, and COCOA-NUTS, Sellers or Dealers in Coffee, Tea, Cocoa-Nuts, or Makers or Sellers of Chocolate, before the said Goods are taken into Custody, are to enter (in Writing) at the next Office, the Warehouses, &c. intended to be made use of; upon Forfeiture of <i>l.</i> 200, besides the Goods and Package —————	10 Geo. I. —	10	10
4 — Not to be brought into such Warehouses, till Notice be given to the Officer of that Division, with a Certificate from the Officer from whence brought, that the Inland Duties have been paid for Coffee, Tea, Chocolate, or that Cocoa-Nuts have been enter'd at the Custom-House; upon Forfeiture, and treble the Value, besides the Package —————	10 Geo. I. —	10	11
5 — Not to be sold but in a Warehouse, &c. and enter'd as aforesaid, or a Warehouse approved of by the Commissioners of the Customs for Coffee, Tea, and Cocoa-Nuts; upon Forfeiture, and treble the Value, besides the Package —————	10 Geo. I. —	10	14
6 — Officers in the Day-time may enter Warehouses, and take an Account of the Quantity and Quality; the Proprietors to be assisting, and to keep just Weights and Scales. Opposing Officers, neglecting to provide just, or keeping false Weights and Scales, or not assisting the Officer, the Forfeiture is <i>l.</i> 100 —————	10 Geo. I. —	10	12
7 — Concealed with Intention of Fraud, forfeited, with treble the Value, together with the Package —————	10 Geo. I. —	10	39
8 — Upon an Officer of the Inland-Duty's Oath, of Suspicion of Concealment, made before the Commissioners, or a Justice of the Peace, they may, by Warrant, empower him at any time (but if in the Night, with a Constable) to enter into any Warehouses, and seize all such concealed Goods as forfeited, together with the Package. Officer obstructed, the Forfeiture is <i>l.</i> 100. —————	10 Geo. I. —	10	13

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9 — The Quantity sold, exceeding 6 Pounds Weight, the Officer of that Division to give a Certificate to the Officer where intended to be removed, expressing the Quantity, Buyer and Seller, and testifying the Payment of the Duties —	10 Geo. I.	10	15 35
10 — Removed without such Certificate, forfeited, with the Package —	10 Geo. I.	10	16
11 — The Certificate to limit the Time it is to continue in Force —	10 Geo. I.	10	35
12 — Sold or consumed in Quantities under 6 Pounds Weight, the Dealers to keep an Account daily, in a Book provided by the Commissioners of the Inland Duties; which, when filled up, is to be return'd upon Oath, and another new one granted. The said Books to lie open to be perused by the Officers. Upon Refusal or Neglect, the Offender to forfeit £. 100. —	10 Geo. I.	10	35
13 — Another Book to be kept for Quantities above 6 Pounds Weight, which must not be removed without a Permit, expressing the Quantity, Quality, Seller, Buyer, Place, and Payment of Duty, or that they were condemned as forfeited —			
14 — More than 6 Pound Weight, found in the Custody of the Keeper of any Publick House, Shop, &c. such Persons to be deemed Dealers within the Meaning of this and the Act 10 Geo. I. cap. 10. —	11 Geo. I.	30	4
15 — Officers of the Customs, or Inland Duties, assaulted or obstructed in the Seizure, the Goods rescued, or the Package damaged after Seizure; the Offender to forfeit £. 50. —	10 Geo. I.	10	40
16 — Officers to take an Oath for the faithful Execution of their Office —	10 Geo. I.	10	43
— <i>Vide Arrack</i> 1, 4, 5, 6.			
17 COFFEE, TEA, and CHOCOLATE — Oaths enjoined on the Sellers or Dealers, relating to their Trade and Entries by 10 Geo. I. cap. 10. may be administered by such Persons as the Commissioners shall appoint within the Bills of Mortality, and by the Collectors and Supervisors in other Parts of Great Britain —	11 Geo. I.	30	11
18 — Upon an Officer's Oath of Suspicion of untrue Entries, the Commissioners, or a Justice of Peace, to summons the Dealers, with their Entry-Books, and examine them upon Oath. The Penalty for Neglect or Refusal of Attendance £. 20. —	11 Geo. I.	30	12
19 COFFEE, TEA, and COCOA-NUTS — Security given for the Exportation, may be discharged by Certificate of their being landed in foreign Parts,			

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under the common Seal of the Chief Magistrate, or under the Hands and Seals of two known <i>British</i> Merchants there residing; or upon Proof that they were taken by Enemies, or perished at Sea	10 Geo. I.—1
20 COFFEE, TEA, and COCOA-NUTS—Not enter'd and warehoused, to be deem'd as run, and unlaw- fully imported; and may be seiz'd, with the Pac- kage and Carriages, &c.	10 Ann.—2 10 Geo. I.—1
21—Payment of the Duties, or the lawful Condem- nation, as forfeited, disputed; Proof to lie on the Owner or Claimer	10 Geo. I.—1
22—Warehouse-Keepers, who are to be appointed by the Commissioners of the Customs, and the Officer of the Inland Duties there attending, each to keep Books of all Coffee, &c. brought in and carried out, with the particular Quantities for Home Con- sumption, Exportation, and remaining; and to transmit an Account in Writing, and upon Oath, every six Months, to their respective Commis- sioners; who, in one Month after, are to cause the said Warehouses and Accounts to be inspected. Warehouse Officers offending, render'd incapable, and to forfeit <i>l.</i> 100	10 Ann.—2 10 Geo. I.—1
23—Proprietor and Inland Officer, to affix a separate Lock upon each Warehouse; and the Officers to attend at all reasonable Times to admit the Pro- prietors to view, sort, or remove their Goods	10 Ann.—2 10 Geo. I.—1
24—Not less than an hundred weight of each sort to be deliver'd out of a Warehouse at one Time; unless brought in, or sold in less Quantities	10 Geo. I.—1
25 COFFEE and TEA—To be warehoused at Impor- tation, <i>pag.</i> 64, 99.	
—The Inland Duty, if to be consumed in <i>Great-Britain</i> , <i>pag.</i> 64.	
—May be exported upon Security, <i>pag.</i> 64.	
26—Seized within the Limits of the City of <i>London</i> , or <i>Edinburgh</i> , and condemned; are to be there publicly sold	12 Geo. I.—28
27—Seized in any other Ports; after Condemnation, are to be brought to, and publicly sold in <i>Lon-</i> <i>don</i> or <i>Edinburgh</i>	12 Geo. I.—28
28—The Seizer to be allowed one third Part of the full Sum sold for, free from all Charges of Con- demnation and Sale	12 Geo. I.—28
29 COFFEE BERRIES—Roasting-Houses, with pro- per Attendance to be provided by the Commis- sioners of the Inland Duties; to which the Berries are to be carried, with a Certificate of the Pay- ment of Duty: For the Roasting whereof, to pay <i>8s.</i> per Hundred Weight	10 Geo. I.—10

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- 30 **COFFEE BERRIES**—But if the Proprietors send a Roaster, then to pay only 3 s. per Hundred Weight
- 31 —Roasted for Sale elsewhere than in such Houses, forfeited, with 5 s. for every Pound Weight
- 32 —Officers not attending the Roasting, forfeit for the first Offence l. 10, and for the second l. 20, and render'd incapable
- 33 **COFFEE** Roasted—Butter, Lard, Grease, Water, or other Materials mixed therewith, to increase the Weight, the Penalty l. 100
- 34 **COFFEE, TEA, BRANDY, RUM,** or other foreign **EXCISEABLE LIQUORS**, seized after 24 June 1726; the respective Commissioners may cause the same to be proceeded against, according to the several Laws now in Force
- 35 —Officers of the Customs, or others, are not entitled to the Benefit of the Seizures, unless Notice be given to the next Officer of Excise, within 48 Hours after Seizure, who must take an account of the Species and Quantities
- 36 —Such Goods not to be removed without a Permit, signed by the Officer of Excise or Inland Duties, upon Penalty of Reseizure by any other Officer
- 37 —Officers of the Customs, Excise, or Inland Duties, are not to deal or trade therein; upon Forfeiture of Office, and l. 50, and render'd incapable
- 38 —No Coffee may be put on board any Vessel in his Majesty's Plantations in *America*, till the Planter, or his known Agent, has made Oath in Writing before two Justices of the Peace near the Place where it grew, that, *It is actually of the Growth and Produce of such Planter's or Grower's Plantation, lying in the District, Division, or Parish of*
within the Island or Colony of
 which Oath must be produced to the Collector, Comptroller, or Naval Officer, by the Person who enters the Coffee, before the Shipping thereof for *Great-Britain*; who is also to make Oath before the said Officers, that, *It is the very same Coffee mentioned in the Planter's Oath.* A Certificate of which Oath must be deliver'd by the said Officers to the Commander of the Vessel on which the Coffee is to be shipped, who is likewise, before clearing his Vessel, to make Oath, that, *He has received such, and no other Coffee on board, and that he will take no other on board before his Arrival in Great Britain, and making a Report of*

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10 Geo. I.—	10	32
10 Geo. I.—	10	33
10 Geo. I.—	10	34
5 Geo. I.—	11	23
11 Geo. I.—	30	9
12 Geo. I.—	28	8
12 Geo. I.—	28	6
12 Geo. I.—	28	6
12 Geo. I.—	28	7
5 Geo. II.—	24	3

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- his Lading there.* For which Affidavit and Certificate the Officers are to receive as a Fee 5 s. —
- 39 — All Certificates of such Affidavits must be produced by the Commander of the Vessel to the Collector and Comptroller of the Port where the Ship unlades at, the time of making his Report, together with a Certificate from the Collector and Comptroller of the Customs and Naval Officer of the Place where the Coffee is shipped, or two of them, of the Quantity, the Packages, and the Marks, Numbers, and Weights of each Package; and he is also to make Oath, that *the Coffee was taken on board, as expressed in the Certificates; and that, after his Departure, he did not take or suffer to be taken on board, any Coffee either at Sea or elsewhere, and that all on board his Ship is mention'd in the said Certificates* —
- 40 — Upon entering the Coffee, and paying or securing the Duties, a Mark is to be set on each Parcel, denoting it to contain Coffee of the *British Plantations*, and where, and by what Ship imported —
- 41 — Thereupon it is to be lodged in a Warehouse, as directed by 10 Geo. I. cap. 10. —
- 42 — The Person who enters the Coffee with the Collector of the Inland Duties, must deliver to him a Certificate of the Affidavit of the Growth of the Coffee in the *British Plantations*, made before the Officers there, with the Commander's Oath at the Port where it was shipp'd, and the Planter's Oath, or a Copy thereof, together with the Certificate of the Package, Marks, and Numbers of the Coffee, to remain with him —
- 43 — Any Person convicted of falsely making any Oath as above directed, is to forfeit *l. 200*, and suffer 12 Months Imprisonment —
- 44 — Any Person convicted of forging a Certificate of such Oath, or knowingly publishing such Certificate, forfeits *l. 200* —
- 45 — No Commander of a Vessel may take in at any of his Majesty's Plantations, or other Place in *America*, or at Sea, or land in any of the said Plantations, Coffee of the Growth of any foreign Country (except what is regularly exported from *Great Britain*) or suffer the same to be done; on pain of Forfeiture of such Coffee and *l. 200*, and also suffering 12 Months Imprisonment —
- COIN of Gold and Silver, or Gold and Silver in Bullion, or Plate, may not be transported without the

5 Geo. II. —

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King's Licence, upon Forfeiture thereof, or the Value to the King—

2—Found by the King's Searchers in the Custody of Persons going out of the Realm, without the King's Licence, forfeited, except their reasonable Expences: The Discoverer to have $\frac{1}{4}$ Part of the Forfeiture—

3—Searchers willingly suffering the same, forfeit their Office, and all their Goods, and to be imprisoned a Year—

—Any Person proving it, to have half—

But *vide Bullion* 1, 2, 3.

4 COIN—No false or counterfeit Money allowed to be current here, may be brought into the Kingdom to be utter'd; upon Forfeiture thereof, and the Offenders to be adjudged guilty of High-Treason—

5—Imported, *vide Bullion* 4.

6—Silver Money tender'd, being diminished otherwise than by reasonable Wearing, or suspected to be Counterfeit, may be cut, broke, or defaced; and if it prove to be Counterfeit, the Person tendering must bear the Loss; but if due Weight, and lawful Money, the Person cutting, breaking, or defacing, is to take it at the Rate coined for—

7—Disputes about such Money, to be determined by the Mayor, Chief Officer, or Justice of the Peace of the Place; who may, for their Information, administer an Oath to any Person—

8—Receivers General of any Branch of His Majesty's Revenue, are to cut, break, or deface any Piece of counterfeit or unlawfully diminished Silver Money, that shall be tendered to them for the Use of his Majesty, and are to weigh all Silver Money by them received; and if found to be faulty, must not be received by or from them in the Exchequer—

Vide Silver 3.

COLLECTORS, *vide Officers*.

COMBS, *vide Woollen Caps*.

COMMANDERS of Ships, *vide Ships*.

COMMISSIONERS of the Customs, *vide Customs, Officers*.

COMPOSITIONS for Duties of Goods run, *vide Goods Inwards* 50.

—For Frauds or Seizures, *vide pag. 16. Informations* 5, 6. *Seizures* 9. *Spice* 5. *Wooll* 43.

COMPUTATION of the Duties and Drawbacks—

Examples thereof from *pag. 307, to pag. 354*

—*Vide also the respective Branches.*

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9 Edw. III.	1	1
38 Edw. III.	2	1
5 Rich. II.	2	1
2 Hen. IV.	5	1
2 Hen. VI.	6	1
19 Hen. VII.	5	1

9 Edw. III.	2	1
13 P. & M.	11	2, 3

9 & 10 W. III.	21	1
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9 & 10 W. III.	21	1
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COPPER, *vide Metal*.

COPPER ORE, *vide Plantations* 9, 10, 60.

COPPERSMITHS, *vide Girdles*.

COPPER-BARS not to be allowed any Drawback, unless imported from the *East-Indies*, or the Coast of *Barbary*, and exported by *British*—

9th 10th W. II.
12 Ann. —
13 Geo. I. —

CORKS, *vide Globes*.

CORN—The Quarter to contain 8 Bushels stricked,
1 each Bushel cont. 8 Gallons—

15 Rich. II.
11 Hen. VII.
22 Car. II.

2—and GRAIN imported, the Old Subsidy was increased from the original Duty granted by the 12 Car. II. cap. 4. to the following Duty per Quarter Winchester Measure, when they did not exceed the respective Prices opposite to each Species, viz.

	Prices.	Duty.
Wheat—	48 s. — o.	5. 4
Rye—	32 — o.	4. 0
Barley and Malt 28—	o. 2.	8
Buck Wheat —28—	o. 2.	0
Oats ———13. 4 —	o. 1.	4
Peas and Beans 32—	o. 4.	0

15 Car. II.

But by 22 Car. II. cap. 13. was farther increased as in pag. 103, 105, 106 —

3—Imported—Justices of the Peace for the several Counties, at every Quarter Sessions are to give in Charge (in open Court) to the Grand Jury to make Inquiry and Presentment upon their Oaths of the common Market-Prices of middling *English* Corn; which Presentment is to be made in open Court, and certified by the Justices in Writing to the Chief Officer and Collector of the Customs, to be hung up publicly in the Custom-House, that the Duties may be collected according to the said Prices—

5 Geo. II.—

4—In the City of *London* the Mayor, Aldermen, and Justices, in the Months of *October* and *April* are to determine the Prices of midling *English* Corn, by the Oaths of two or more honest Persons skill'd in the Prices, being neither Cornchandlers, Mealmen, Factors, or Merchants, &c. interested in the Corn, but substantial Housekeepers living in *Middlesex* or *Surrey*, having each a Freehold Estate of £20, or a Leasehold of £50 per Annum, or by such other ways and means as they shall think fit; and to certify the same as above —

1 Jac. II.
5 Geo. II.—

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5 CORN—But Justices omitting or neglecting to determine the Prices ; the Collector of the Customs must receive the Duties according to the lowest Prices of the several Sorts rated by the Act of 22 Car. II. cap. 13. as in pag. 102, 103, 104, 105, 106.

—Vide Isle of Man 1. Goods Inwards 6. Vic-tuals 3.

6—As Wheat, Rye, Barley, Malt, Beans, Pease, and all other sorts of Corn and Grain, ground or un-ground, and Bread, Bitcuit or Meat may be ex-ported free of all Duties —————

12 Car. II.	4	12
11 & 12 W. III.	20	4
—1 Ann.	13	2
—5 Ann.	27	1
—6 Ann.	19	1
—7 Ann.	7	28

7—Exported, the Bounty and Regulations of Expor-tation, pag. 356.

8—No Warrant, Cocket, &c. to be granted for transporting or carrying forth to the open Sea any foreign Corn after Importation, from any Port or Haven within England, Wales, or the Town of Berwick upon Tweed, to any other Port or Haven of the same —————

9—No Person may so transport, or cause to be so transported, or carried forth to the open Sea, from any Port, Haven, Creek, or Road or Member thereof within England, Wales, or the Town of Berwick upon Tweed, or lade, or cause to be laden in any Vessel, in order to be landed in any other Port, Haven, or Place of the same, any foreign Corn, or fo-reign Corn mixed with English Corn, upon Forfeiture of the said Corn, and 20 s. for every Bushel thereof, and also the Ship or Vessel with her Guns, Tackle, and Furniture.

10—The Master or Mariners of such Vessel being convicted of knowingly aiding and assisting in such Offence, are to suffer 3 Months Im-prisonment without Bail or Mainprize —————

—Vide Fees 19. Malt. Ships 35.

CORSES, vide Silk Wrought 3. Woollen Caps.

COTTON Manufactures from India—The Duty and Drawback, pag. 341, 347.

—Vide Callicoes 2.

COTTON-WOOLL, vide Plantations 9, 10, 24, 60.

COWRIES—The Duty and Drawback, pag. 344.

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2—The Branch distinguished by that Title contained between pag. 3. and pag. 16.

3—In *England and Scotland*, to be under the Management of one or more Commissioners for the whole united Kingdom—

4—The Number of the Commissioners may be increased by his Majesty's Commission under the Great Seal—

—*Vide Britain, Laws.*

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CYDER—The Drawback of the Excise, and Regulations of Exportation, pag. 365.

—*Vide Beer.*

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DAGGERS, *vide Bits, Woollen Caps.*

DAGGER-BLADES, *vide Bits.*

DAMAGES on Goods imported (except *Tobacco and Wines*) are to be adjusted by two indifferent Merchants, upon Oath: to be chosen by the principal Officers, &c. Rule 11. pag. 301.

—*Vide Tobacco 7, 9. Wines 8, 9.*

—To be rebated on Debentures, *vide Debentures 7.*

DAVIS's Straights, *vide Greenland.*

DEAL-BOARDS, Fir-Timber, Grocery, Olive-Oil, Pitch, Pot-ashes, Rosin, Salt, Spicery, Tar, Tobacco, or Wines (other than *Rhenish Wines*) may not be imported from the *Netherlands* or *Germany* on Forfeiture of the Ship and Goods—

Hungary Wines from Hamburg—

Deal-Boards, Fir-Timber, Fir-Planks, and Malts of the Growth of *Germany*, which may be imported from thence only by *British*, in *British*-built Ships owned by *British*; upon Payment of the like Duties, as if from *Norway*—

Spicery by Licence, *vide Spicery.*

—*Vide Wood.*

DEBENTURES, or Certificates for drawing back Duties upon the Exportation of Goods, must, before written or printed, be stamped, upon Payment of 8*d.* for every Skin, Sheet, or Piece of Vellum, Parchment or Paper. Penalty on the Writer or Printer 1*l.* 10*s.* besides full Costs of Suits; on the Officer that signs, Loss of Office, besides the aforesaid Penalties, and the Certificate or Debenture not good, till it be stamped, and 4*s.* 5 paid besides the Stamp-Duty—

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8 **DRAWBACKS**—The Seizure of the Horses, or other Carriages, and the Vessels or Boats, if of the Burthen of 15 Tons, or under, may be adjusted by two or more Justices of the Peace in the same manner as *Brandy*, &c. by 6 Geo. I. cap. 21. —————

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- 7 ——— In the British Plantations, *vide Plantations* 24. 25, 26, 52.
- DUTY of $4\frac{1}{2}$ per Cent. in Specie arising in Barbadoes, and the Leeward Islands in America excepted out of the several Duties granted towards the Support of his Majesty's Household, and of the Honour and Dignity of the Crown —————
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- Which may be imported after 25 March 1722, free of all Duties, provided Entry and other Requisites of Law be performed as before, are Agarrick, Annatto, Antimonium Crudum, Aqua-tortis, Argol, Arsenick, Bayberries, Brazil-wood, Braziletto-Wood, Cochineal, Cream of Tartar, Fastick, Galb, Gum Arabick, or Gum Senica, Indico of all sorts, Isinglass, Litmus, Logwood,

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 2—Goods not paying 20 *s.* Custom, whether Inwards or Outwards, to pay but half Fees, *pag.* 384.
 3—For Butter, Corn, Grain, Meal, and other Goods which may be exported free, carried to or from any Place within the Port of *London*, to be only 3 *s.* 5 *d.* and such Goods to pass by *Transire*, without Cocket or Bond—
 4—For Corn not exceeding 50 Quarters, or Hops not exceeding 50 Bags, to be only 1 *s.* 8 *d.* $\frac{1}{2}$
 5—For a Cocket or Certificate Outwards, to be paid in one Sum to the Officer granting the same. *Rule* 25. *pag.* 303.
 6—In other Ports than *London*, to be such as were taken in the 4th Year of the Reign of *Jac.* I. till otherwise settled by Parliament—
 7—In any Port, payable by 12 *Car.* II. *cap.* 4. or by any Law since, to the Officers of the Customs in *Great Britain*, confirmed and continued till alter'd by Parliament—
 8—Payable to the Officers of the Customs, in any Port—For a Post-Entry, when the Custom is under 5 *s.* nothing; exceeding 5 *s.* and under 40 *s.* six Pence; above 40 *s.* the same Fees as for the Prime Entry, *pag.* 387.
 9—But one Fee to be paid by *British*, for all the Goods entered at one time in one Ship, tho' the Duty be distributed into several Offices, *pag.* 387.
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11	FEEs—Goods in Partnership, to pass as the Property of one Person, <i>pag.</i> 387.		
12	—Societies or Companies of Merchants trading with a joint Stock, and entring a whole Ship's Cargo Inwards in one Entry; the Officers may take such Gratuity as they shall voluntarily give them, <i>pag.</i> 386.		
13	—Unlawful, exacted by Officers; Penalty, Loss of Employment, and Incapacity to hold any Office in the Customs, for the future, and to be liable to double Costs and Damages, <i>Rule the 24th, pag.</i> 303. <i>and Order of the Commons, pag.</i> 382— — <i>Vide Officers</i> 8, 59.	13 & 14 } Car. II. }	11
14	—Legal, not paid, Dispatches may be stopped, <i>pag.</i> 383.		
15	—None to be paid for foreign Coin and Bullion Inwards and Outwards, <i>vide pag.</i> 387. <i>and Bullion</i> 1.		
16	—Nor for Diamonds, precious Stones, Jewels and Pearls, Inwards and Outwards, <i>pag.</i> 387.		
17	—Nor for Fish by <i>British</i> in <i>British</i> Shipping Inwards, Outwards, or Coastwise, <i>pag.</i> 387.		
18	—None to be paid for Goods under the Value of £.5 in the Book of Rates, paying for Subsidy 5 s. or less, <i>pag.</i> 382, 383, 387—	12 Car. II.	4
19	—Nor for Corn exported, nor Corn Debentures	1 W. & M 12 & 13 W. III 9 & 10 W. III —7 Ann.— 4 Geo. II. 9 & 10 W. III	12 10 14 11 29 44
20	—Nor for Fish and Flesh Debentures—		
21	—Nor for Gun-Powder Debentures or Certificates—		
22	—Nor for Salt Debentures—		
23	—Nor for the Præmium on Naval Stores, <i>pag.</i> 369—		
24	—Nor for any Entry, Warrant, Debenture, Certificate, Cocket, &c. in relation to the $\frac{1}{3}$ or $\frac{2}{3}$ Subsidies only, upon Forfeiture of £.40 for each Duty: $\frac{1}{3}$ to his Majesty, and $\frac{2}{3}$ besides Costs of Suit to the Party grieved—	2 & 3 Ann. 3 & 4 Ann.	9 5
25	—Nor for passing of Debentures for Goods chargeable with any additional Duties, more than was before payable for Debentures for Repayment of the half Subsidy: Nor any Fee for any Oath administered upon this Act—	4 & 5 W. & M.	5
26	—Nor for Debentures, Certificates, or Payments for the Bounty on <i>Irish</i> Linen, <i>pag.</i> 360.		
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Forfeiture, or the Value, to any Person that will seize the Fish, or sue for the Value; to be applied to the Repair and Maintenance of the Port, &c.—		13 <i>Eliz.</i> —	11	6
2	FISH—Herring, Cod, Pilchards, Salmon, or Ling, fresh, salted, dried, or bloated; Grill, Mackarel, Whiting, Haddock, Sprats, Colefish, Gull-Fish, Congers, any sort of flat Fish, and any other sort of fresh Fish, may not be imported into, or sold in <i>England</i> , having been taken by, bought of, or received from Foreigners, or out of a Foreigner's Ship, (except Protestant Strangers inhabiting this Kingdom :) upon Forfeiture thereof, and the Ship and Tackle, and also £.100 by every Offender herein	15 <i>Car. II.</i> — 18 <i>Car. II.</i> — 10 & 11 <i>W. III.</i> — 1 <i>Geo. I.</i> — 9 <i>Geo. II.</i> —	7 2 24 18 33	16 2 13 1 1
<div> <div> Eels, Stock-fish, Anchovies, Sturgeon, Botargo, and Cavear— </div> <div> —Except </div> <div> Lobsters, or Turbets, which may be imported in any Ship, and by any Person, whether of <i>British</i> or foreign catching — </div> </div>		32 <i>Car. II.</i> — 10 & 11 <i>W. III.</i> — 1 <i>Geo. I.</i> — 1 <i>Geo. I.</i> — —1 <i>Geo. I.</i> — —9 <i>Geo. II.</i> — —1 <i>Geo. I.</i> — —9 <i>Geo. II.</i> — 9 <i>Geo. II.</i> —	2 24 18 18 18 33 18 33 33	7 13 14 3 10 2 1 9 2 1
3	Masters of Smacks, Hoys, &c. bringing in Fish of foreign taking, &c. are to forfeit £.50 —	—1 <i>Geo. I.</i> — —9 <i>Geo. II.</i> —	18 33	2 1
4	But Prosecution must be commenced within 12 Months after the Offence be committed—	—1 <i>Geo. I.</i> — —9 <i>Geo. II.</i> —	18 33	9 2
5	The Forfeitures above may be recovered by any Informer in any of the Courts in <i>Westminster Hall</i> , and distributed one Moiety to the Informer, and the other Moiety to the Poor of the Parish where the Offence is committed—	9 <i>Geo. II.</i> —	33	1
6	Herrings, Pilchards, Scads, Codfish, Ling, Hake, Salmon, or dried red Sprats, by whomsoever caught or cured, may not be imported, unless Oath be made before the Salt Officer, by the Owner of the Fish, or Master of the Vessel, that all the Salt wherewith they were cured, was taken on board in <i>Great Britain</i> , mentioning the Time and Place, and that no Drawback was, or is intended to be obtained for the same; upon Forfeiture, and double the Value —	—1 <i>Ann.</i> — 2 & 3 <i>Ann.</i> —	21 14	14 13
7	Herrings, white or red, to be packed in lawful Barrels, justly and exactly laid by sworn Packers, who are to brand the Cask with a Mark denoting the Gauge, Quantity, Quality, and Condition of the Herrings, and the Place where packed. Magistrates neglecting to appoint and swear such Packers yearly, forfeit £.100 —	15 <i>Car. II.</i> — —5 <i>Ann.</i> —	16 8	1 Art 8
8	Herring Barrels to contain 32 Gallons—	13 <i>Eliz.</i> —	11	5

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9 FISH—Salmon Barrels to contain 42 Gallons ———	—5 Geo. I.— 12 Edw. IV.
10—Herring and Salmon, exported in Barrels of any other Size, (except half Barrels,) not entitled to the Bounty ———	—5 Geo. I.—
11—Pilchards exported, the Words <i>Scyn</i> or <i>Drift</i> , must be burnt with an Iron, in some visible Part of the Cask or Hoghead, with the Name and Sur- name of the Owner, and the Number of Pilchards contained in each; upon Forfeiture of double the Value of the Fish ———	—1 Ann.—
12—Pilchards, Scads, Codfish, Ling, Hake, Red or White Herrings, exported from <i>Great-Britain</i> , the Exporter to make Oath before the principal Officers of the Port, that they were <i>British</i> taken, and really exported for Parts beyond the Seas, and not relanded or intended to be relanded in <i>Great- Britain</i> ———	
13—The Salt Officer is to pay the Debenture within 30 Days after Demand, or, if he has not sufficient Money in his Hands, to give a Cer- tificate thereof <i>Gratis</i> , and without Delay, upon Penalty of the Forfeiture of double the Sum to the Party grieved; and upon such Certificate the Commissioners of Excise upon Salt are chargeable with the Payment ———	5 Geo. I.—
14—But if exported from <i>Scotland</i> , to be paid by the Commissioners of Excise or Customs there, at the Option of the Merchant ———	
15—Laws in Force in either Kingdom, for prevent- ing Frauds in curing and packing of Fish, extended to <i>Scotland</i> , Art. 8. ———	—5 Ann.—
16—Codfish, Ling, or Hake, before laid on board for Exportation, Part of the Tails to be cut off; and Pilchards, Scads, Herrings, Salmon, or Sprats, the Barrels or Casks to be marked by the Salt Officer ———	—1 Ann.— —5 Ann.— —5 Geo. I.—
17—Such Fish, after Exportation, fraudulently re- landed or re-imported are forfeited, and double the Value ———	—1 Ann.— —5 Geo. I.—
18—Such Fish, and Congers, not well cured, or unmerchantable, not entitled to any Bounty ———	—1 Ann.— —5 Geo. I.—
19—After such Fish are put on board any Boat, Barge, &c. in order to be exported to fo- reign Parts, may not be taken out, unless to be put into the Ship wherein they are to be exported; nor landed in <i>Great-Britain</i> , except in the Presence of a Salt-Officer; upon Forfeiture of Boat, &c. Goods, and 120,	—5 Geo. I.—

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by every Person concerned, or six Months Imprisonment			
20 FISH—The former Allowance or Bounty on Exportation, granted by 5 & 6 W. & M. cap. 7. 7 & 8 W. III. cap. 31. 8 & 9 W. III. cap. 20. 9 & 10 W. III. cap. 44. 1 Ann. cap. 11. 5 Ann. cap. 8. & 29. 7 Ann. cap. 11. is taken away	5 Geo. I.	18	1
21—The present Allowance or Bounty, and the Regulations of Exportation, pag. 366.			
22—Officers refusing or neglecting to pay the Bounty due on Exportation, or to certify the Want of Money to the Commissioners; are to forfeit double the Sum of the said Bounty	5 Geo. I.	18	6
23—White Herrings fraudulently relanded, forfeited, and 20s. per Barrel	5 Ann.	29	7
24—Duly enter'd and shipped for Exportation, lost, or spoiled before the Ship proceeds on her Voyage, upon due Proof upon Oath, to enjoy the same Bounty as if really exported; provided the Fish was sunk in the Sea or Port, where the Ship was lost or destroyed, in sight of the proper Officer, where any of the said Fish shall come on Shore, and that no Use be made of the Fish by the Proprietor or his Agent; and the Officer is to cause the Fish to be burnt, or otherwise destroyed	5 Geo. I.	18	8
25—Red Herrings or Sprats, consumed in curing, to be taken as if actually exported	5 Geo. I.	18	10
26—Salmon and Cod-fish cured in Scotland with foreign Salt that has paid the Duty, to be allowed the same Bounty on Exportation, as was payable before the 24th of June 1719	11 Geo. I.	30	42
27—White Herrings, cured with Salt made in Scotland, may be imported from thence to England, upon Payment of 2s. 4d. for every Barrel containing 32 Gallons, and in Proportion for half Barrels	5 Geo. II.	6	6
28—The Proprietor or his Agent, before the Departure of his Vessel, is to make Entry with the Collector of the Customs there, of the Number of Barrels shipped, and give Bond to the Value of the Herrings for the Delivery thereof in England, (the Danger and Accidents of the Seas excepted,) and to make Oath that they were cured with Salt made in Scotland, whereof the Duty hath been paid, and are not intended to be exported to any Place beyond the Seas			
29—The Officer is to grant a Certificate <i>Gratis</i> of such Entry and Oath; which Certificate is to be deliver'd, before landing the Herrings or putting them on board any other Ship or Boat,	5 Geo. II.	6	7

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Boat, to the Officer of the Customs at the Place, upon Forfeiture of the Herrings, and 40 s. per Barrel		
30—A Certificate of the Landing, under the Hand and Seal of the principal Officer at the delivering Port, is to be returned within 6 Months after the Date of the Bond, to the Officer where the Security was given, upon Penalty of the Forfeiture of the Bond		
31—Persons counterfeiting or altering any of the Certificates above required, or knowingly using such counterfeit Certificate, are to suffer as Persons convicted of Forgery		
32 FISH—A Master of any Boat or Vessel bound on a Fishing Voyage to the <i>North-Seas</i> or <i>Iceland</i> , may take on board in any Port of <i>Great-Britain</i> any Quantity of <i>British</i> Salt, paying or securing the Duty	—12 Ann.—	2
33—The Officer of the Place is to give a Certificate <i>gratis</i> of the Quantity of Salt taken on board, and that the Duties have been paid or secured	—12 Ann.—	2
34—Codfish, Ling, or Hake caught and cured there, may be imported and landed upon Oath being made by the Proprietor of the Fish or Master of the Vessel, that they came from the <i>North Seas</i> or <i>Iceland</i> , and were caught and cured there; whereupon they are to be tender'd at landing, and before removing them, to have part of the Tails cut off, that no Allowance be obtain'd upon Exportation; upon Forfeiture thereof and double the Value to be recovered of the Importer or Proprietor	—12 Ann.—	2
35—Foul Salt, so made use of, remaining, to be thrown over-board, in Presence of the Officer	—12 Ann.—	2
36—Remaining unused, not enter'd, and the Duties paid down within ten Days after the Ship's Arrival into Port (except in case of being driven in or detain'd by Strefs of Weather, or other unavoidable Necessity) is forfeited, and double the Value to be recovered of the Proprietor or Master of the Vessel	—12 Ann.—	2
37—The Master of such Boat or Vessel, upon producing the Certificate aforesaid to the Collector of the Salt Duties, and making Oath to the Quantity of Salt in such Certificate, and that the Fish were cured and ten-		

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<p>dered as above, is to receive <i>gratis</i> from the said Collector a Certificate of the same, which, with a Certificate of the Payment of the Duty of the Remainder of the Salt being produced to the Collector of the Salt Duties, where the Duty was paid or secur'd, the Security is to be discharged, and Money repaid by the Collector without Fee or Reward</p>	—12 Ann.—	2	6
<p>38 — Boats or Vessels having taken in such Salt, perished at Sea or taken by Enemies; the Proprietor upon Proof at the Quarter-Sessions for the County, &c. where he inhabits, within 9 Months after such Loss, is to receive a Certificate of such Proof; which being produced to the Officer where the Duty was paid or secured, the Security is to be discharged, and Money repaid by the Officer without Fee or Reward</p>	—12 Ann.—	2	5
<p>— For other Circumstances, <i>vide Goods Inwards</i> 1, 4. <i>Goods Outwards</i> 1. <i>Salt</i> 9, 12, 14, 20, 21, 25.</p>			
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FLAX, <i>vide Goods Inwards</i> 6. <i>Ireland</i> 1.			
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2—After Exportation, fraudulently relanded or re-imported, forfeited, and 40s. per Barrel	—5 Ann.—	29	9
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FOWLING-PIECES, <i>vide Iron</i> 2.			
FRAMES, or Engines for the making and knitting of Stockings, Gloves, &c. may not be exported, upon Forfeiture, and 1.40	7 & 8 W. III.	20	8
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FRINGES of Silk or Thread, may not be imported—	13 & 14 Car. II.	13	2
— <i>Vide Bonelace, Woollen Caps</i> .			
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FULLERS EARTH, or Scouring Clay may not be exported to foreign Parts; upon Forfeiture of 1 s. per Pound weight

—But *vide Ships* 4. *Wooll* 14, &c.

FULLING CLAY, *vide Ships* 4. *Wooll* 14, &c.

FURS, *vide Plantations* 9, 10, 60.

—tawed, *vide Woollen Caps*.

FUSTICK—*vide Plantations* 9, 10, 24, 60.

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GALLIES, *vide Boats*.

GALLON OF WINE—A Cylinder, or any round Vessel having an even Bottom, and being seven Inches Diameter throughout, and six Inches deep, from the Top of the Inside to the Bottom; or any Vessel containing 231 Cubical Inches, and no more
—*Vide Wines* 1.

GALLON OF WHEAT—To contain 8 Pounds Troy wt.

GARNETS, *vide Hinges*.

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GENERAL ISSUE—*vide Seizures* 15.

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11 Hen. VII.

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- GLOVES, *vide* *Girdles*.
- GLOVES, *vide* *Bits, Girdles, Woollen Caps*.
- GOAL—For the several Causes for which Offenders are to be sent thither—*vide* page 361, 369. *Alamodes* 5. *Aliens* 4. *Arrack* 6, 7. *Bonds* 2. *Brandy* 17. *Cattle* 5, 10. *Chocolate* 5. *Coin* 3. *Drawbacks* 9, 10. *East-India* 9, 22. *Fish* 19. *Goods Inwards* 21, 26, 39, 48, 49, 54, 66. *Informations* 9. *Isle of Man* 4, 6. *Linen* 8. *Officers* 4, 30, 40. *Salt* 7, 34, 56. *Sheep* 1. *Ships* 4, 9, 30. *Tallow* 1. *Tobacco* 30, 34. *Woollen* 20, 37, 43, 47, 48.
- GOBLETS, *vide* *Tin*.
- GOLD beaten, *vide* *Girdles*.
- GOLD or Silver Thread, Lace, Fringe, or other Work made thereof, or any Thread, Lace, Fringe, or other Work made of Copper, Brass, or any other inferior Metal, or Gold or Silver Wire or Plate, imported, to be forfeited and burnt, and *l. 100* paid by the Importer, for every Parcel so imported ————
 ————*Vide* *Woollen Caps*.
 ————*British*, exported, the Drawback, pag. 365.
- GOLOCHES, or Corks, *vide* *Woollen Caps*.
- GOODS Inwards—Brought from beyond the Seas, may not be taken up, or laid on Land, out of any Vessel, Lighter, or Boat, being not in Leak or Wreck, (except Fish taken by *British*, *Bestials* and *Salt*), but at lawful Hours, and only upon such open Places, Keys, or Wharfs, as shall be appointed by His Majesty's Commission out of the Court of Exchequer; without special Sufferance and Leave from the Officers of the Customs, upon Forfeiture thereof, or the Value, and *l. 100* by the Master: Offenders not revealing their Offence within one Month, are to forfeit *l. 100* ————
 ————*Vide* also pag. 379, 380, 381.
- 2 ————The Keys, Wharfs, &c. appointed in pursuance of the aforesaid Acts, for the Port of London, pag. 378, 379, 380, 381.
- 3 GOODS Inwards—Imported into the Port of London—May be unladen or landed at any of the lawful Keys between the *Tower of London* and *London-Bridge*, and between Sun-rising and Sun-setting, from the 10th Day of *September*, to the 10th Day of *March*, and between the Hours of six of the Clock in the Morning and six in the Evening, from the 10th Day of *March* to the 10th Day of *September*, gi-

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- ving notice to the proper Officers ———
- Officers refusing to be present, to forfeit for every Default *l.* 5—*Rule 13. page 301.*——
- 4—Imported into other Ports—May not be taken up, discharged, and laid on Land, out of any Ship, Lighter, &c, being not in a Leak or Wreck, except Fish taken by *British*, and Salt, but only in the Day-light, that is, from the first of *March* to the 30th of *September*, betwixt Sun-rising and Sun-setting, and from the 30th of *September* to the first of *March*, between the Hours of 7 in the Morning and 4 in the Afternoon——
- 5—Wharfingers, or their Servants, landing, or knowingly suffering to be landed, any Goods or Merchandizes, prohibited, or uncustomed, without the Presence of a proper Officer; or at unlawful Hours, (except in the Port of *Hull*;) are to forfeit *l.* 100——
- 6—Of the Growth, Production, or Manufacture of *Muscovy* or *Russia*, or of any of the Dominions of the Emperor thereof, all Mast, Timber, Boards, Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive-Oil, Corn or Grain, Sugar, Pot-ashes, Wine, Vinegar, Aqua Vita or Brandy, must be imported only in Ships belonging to *Great Britain* or *Ireland*, and Currants, and all Goods of the Growth, Product, or Manufacture of *Turkey* in Ships *British*-built; except such Ships as are of the Built of the Country whereof the said Goods are the Growth, Production, or Manufacture, or of such Port where the said Goods can only, or most usually are first shipped for Transportation; on Forfeiture of Ship and Goods——
- 7—Of the Growth, Production, or Manufacture of *Asia*, *Africa*, or *America*, may be imported only in *British* Ships legally mann'd, or in Ships belonging to His Majesty's Plantations there; on Forfeiture of Ship and Goods——
- 8 GOODS—Of foreign Growth, Production, or Manufacture, (*that is, of Asia, Africa, and America only, and not of Europe,*) may be shipped, and brought from no other Country, but that of their Growth, Production, or Manufacture, or from such Ports where those Goods can only, or have most usually been first shipped for Transportation; and in *British* Ships, or Plantation Shipping legally navigated; on Forfeiture of Ship and Goods——
- 9—But not to extend to Goods of the *Streights* and *Levant Seas*, and *East-India* Goods; which may be brought from the usual Places of Lading, in *British* Ships duly manned, tho' those

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12 Car. II.

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— Nor to Goods of <i>Persia</i> brought through <i>Russia</i> by Persons free of the <i>Russia Com-</i> <i>pany</i>	—6 Geo. I.—	14	13 1
— <i>Vide Russia Company 2.</i>			
10 — Nor to Goods of the Growth, &c. of the <i>Spa-</i> <i>nish</i> or <i>Portuguese</i> Plantations; which may be brought by any Person from <i>Spain</i> , <i>Portugal</i> , or Western Islands, commonly called <i>Azores</i> , or <i>Madera</i> or <i>Canary Islands</i> , respectively, in <i>British</i> Ships	14 Geo. II.	36	1
11 — Nor to Bullion, nor to Goods taken as Prize by any Ships belonging to <i>Great Britain</i> , &c.	12 Car. II.	18	14
12 — Nor to <i>Cochineal</i> , nor <i>Indico</i> , <i>vide Cochineal</i> <i>and Indico.</i>	17 Geo. II.	36	4
13 — Nor to Spice by Licence, <i>vide Spicery.</i>			
14 — Which may not be imported from the <i>Nether-</i> <i>lands</i> , or <i>Germany</i> , <i>vide Deal-Boards.</i>	12 Car. II.	18	15
15 GOODS Inwards—Of the Product or Manufacture of <i>Jersey</i> , <i>Guernsey</i> , <i>Alderney</i> , and <i>Sark</i> , may, upon Certificate from the Governor, Lieutenant, or Deputy-Governor, or Commander in Chief, and Oath before the Magistrates of <i>Jersey</i> and <i>Guern-</i> <i>sey</i> , that they are of the Growth, &c. of the said Islands, be imported into <i>Great Britain</i> , Duty- free; except such Excise or other Duties as are due upon the like Goods of the Product of <i>Great</i> <i>Britain</i>	—3 Geo. I.—	4	4
16 — But Goods of the Product of any foreign Coun- try, imported into those Islands, or foreign Goods in part or fully manufactured there; are, upon Importation into <i>Great Britain</i> , liable to the same Duties as if imported di- rectly from the Place of their Product	—3 Geo. I.—	4	6
— <i>Vide Salt 13. page 63.</i>			
17 — Bulk may be broken in any lawful Port, and Cuf- tom paid for no more Goods than are enter'd and landed. <i>Rule 1. page 299.</i>			
— <i>Vide also Ships Inwards 6, 18.</i>			
18 — Small Parcels of fine Goods, or other Goods found in Cabbins, Chests, Trunks, or other small Package, or in any private Place; and all other sorts of Goods for which the Duties are not paid or secured within 20 Days after the Ship's Entry; may be brought on Shore by the Officers of the Customs, and secured in His Majesty's Store-	13 & 14 Car. II.	11	4

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houses till the Duties be satisfied, unless the said Officers have a just Cause to allow a longer Time —The Officers may stay and remain on board till all the Goods are delivered and discharged out of the said Ships—	
19 GOODS Inwards—Permitted to be taken up by Bills at Sight or View, must be landed at the most convenient Keys, and there, or in His Majesty's Storehouse of the Port, be measured, weighed, and numbered by the Officers; who are to perfect the Entry, and return the same under their Hands, the next Day, to the Collector, &c. upon Forfeiture of <i>l.</i> 100 —	13 & 14 } Car. II. }
20 —Not reported, and found concealed on board any Ship, without Payment of Duty, after clearing the Ship by the proper Officers, and discharging the Tidemen or Watchmen from their Attendance, are forfeited, and <i>l.</i> 100 by the Master —	13 & 14 } Car. II. } —5 Geo. I.— —9 Geo. I.— —2 Geo. II.—
21 —No Person, Denizen or Stranger, may enter any Goods Inwards, (or Outwards,) in the Name of any other Person than the very Owner, being not sold, bargain'd or contracted for, to or with any Person before Entry, or before the Arrival of the Goods in Parts beyond the Seas; upon Forfeiture thereof, or their Value; and the Offender to suffer Imprisonment, and make Fine thereof at the King's Pleasure—	—3 Hen. VII. —1 Eliz.—
22 —One <i>British</i> Man may custom in his own Name the Goods of another <i>British</i> Man, and so may one Merchant-Stranger enter the Goods of another Merchant-Stranger: But he that so enters the Goods of other Persons either Inwards, (or Outwards,) that the King loseth his Duty, forfeits the Goods to the King, and the Value thereof to the Party grieved; and likewise all his own Goods and Chattels personal for ever: The Prosecution to be in three Years after Offence committed—	1 Hen. VIII. 2 & 3 Ed. VI. —1 Eliz.—
23 —Imported, not rated in the first, but expressly rated in the second Column of Rates—The several Provisions and Clauses, (in the Book of Rates, and the Acts which grant the Duties thereon;) for ascertaining their Values, according to the Oaths or Affirmations of the Importers; are repealed after the 25th of <i>March</i> 1725—	11 Geo. I.—
24 —Not any where particularly rated, and valued upon the Oath of the Importer, may be opened and examined by the Collector, and Comptroller, or other proper Officers of the Customs; and if under-valued, (upon Demand made in Writing by the Customer, or Collector and Comptroller,) to be delivered up by the Pro-	

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prietor for the Use of the Crown; whereupon the Collector, with the Privy of the Comptroller, shall, out of the Duties in his Hands, pay the Proprietor the Value of the Goods sworn to, with an Addition of 10 *per Cent.* together with the Duties first paid, taking a Receipt for the same from the Proprietor in full Satisfaction. Such Goods to be publickly sold, and after Repayment of the Money advanced by the Collector, the Overplus to be paid into the Exchequer towards the *Sinking Fund*, by the Title of *Unrated Goods imported undervalued.* 4th Rule of *Additional Book of Rates*, pag. 304, 305, and ———
 —The Duty and Drawback, pag. 257.

25 GOODS Inwards—Liable to Duties—Imported into any Port, Place, or Creek of this Realm, by way of Merchandize; unshipped, to be laid on Land before the said Duties are duly paid, or lawfully tendered to the Collector thereof, or his Deputy, with the Consent and Agreement of the Comptroller and Surveyor there, or one of them at the least, or agreed for in the Custom-House, are forfeited —

Vide East-India 14. *Seizures* 3.

26—Porters, Carmen, Watermen, or others, assisting in the landing of Goods, without a Warrant, and an Officer, may be apprehended by a Warrant from a Justice of the Peace; and being convicted by the Oath of two Witnesses, may, for the first Offence, be committed to Goal, till they find Surety for their Good Behaviour; and for the second Offence, to lie in Pri-

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11 Geo. I.—	7	8
12 Car. II.	4	4
18 Car. II.	5	7
1 Jac. II.	3	5
1 Jac. II.	4	8
2 W. & M.—	4	56
4 & 5 W. & M.	5	4
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—9 Ann.—	6	12
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—9 Ann.—	12	2
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—6 Geo. I.—	11	5
—8 Geo. I.—	20	47
13 & 14 } Car. II. }	11	7

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- son two Months without Bail, or till they be discharged by the Court of Exchequer, &c. or pay 4. 5 to the Sheriff
- 27 **GOODS Inwards**—Not only Goods liable to Duties, unshipped with Intent to be laid on Land before the said Duties are paid or secured, (*as in Art. 25.*) or prohibited Goods (*as inserted under their proper Letters*) imported, are forfeited; but likewise the Boats, Hoys, Vessels, Horses, and Carriages employed in removing them; and the Persons assisting, or otherwise concern'd in the unshipping of the said Goods, or to whose Hands they shall knowingly come, forfeit treble the Value of the Goods
- 28 —The Seizure of such Vessels, if of the Burden of 15 Tons or under, and of the Horses or other Carriages; may be adjusted by two or more Justices of the Peace, in the same manner as *Brandy*, &c. by 5 Geo. I. cap. 21.
- 29 —Customable or prohibited, found by an Officer in the Custody of any Person being in a Boat, &c. on the Water, or coming directly from the Water-side, without the Presence of an Officer, or found upon credible Information in any House, &c. may be sent to His Majesty's Warehouse, till Proof be made by Oath, before a Justice of the Peace, or other proper Person, or otherwise, (to the Satisfaction of the Commissioners in *London*, or of the principal Officers in the Out-Ports, in order to be forthwith transmitted to the Commissioners for their Directions,) of the Payment of the Duty, or that they were bought in a lawful way of Trade, or compounded for, or condemned in the Court of Exchequer
- 30 —Such Proof not made within ten Days after the Stop; the Goods to be seized and prosecuted
- 31 —Upon Prosecution, Proof to lie on the Claimer. Verdict given for the Claimer, he may recover reasonable Costs of Suit
- 32 —Damaged by such Stop, Action may be brought against the Officer
- 33 —May be prosecuted by the Officer notwithstanding the Commissioners Directions for Delivery; or Delivery not ordered, the Proprietor may sue for the Recovery
- 34 —Persons being more than five in Company, carrying Arms, or wearing any Disguise, passing within 20 Miles of the Sea-Coasts, with Foreign Goods, landed without Entry, and resisting Officers; to be deemed Felons, and to be

12 & 14 }
Car. II. }
—8 Ann.——8 Geo. I.—
11 Geo. I.—
—2 Geo. II.—

—5 Geo. I.—

—6 Geo. I.—

—6 Geo. I.—

—6 Geo. I.—

—6 Geo. I.—

—8 Geo. I.—
11 Geo. I.—
2 Geo. II.—

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transported to the <i>British</i> Plantations for seven Years			
35—Offenders discovering two or more of their Accomplices, within two Months, and be- fore Conviction; to be acquitted, and to re- ceive of the Commissioners of the Customs or Excise £. 40 for each; provided the Value of the Goods recovered to His Majesty does exceed £. 50	8 Geo. I.— 11 Geo. I.— 2 Geo. II.	18 29 28	7,9 4 6
36—The like Reward, besides former Recom- pences, for others discovering within three Months	8 Geo. I.— 11 Geo. I.— 2 Geo. II.	18 29 28	8,9 4 6
37 GOODS Inwards—Prohibited or run Goods liable to Customs, Excise, or Inland Duty, knowingly harbour'd or conceal'd; forfeited, with treble the Value	11 Geo. I.—	30	16
38—The single Value or Worth of such Goods, is to be taken according to the Price that the best sort of that Commodity is then sold for in <i>London</i>	11 Geo. I.—	30	17
39—Clandestinely run or imported, knowingly re- ceived or bought, before legally condemned; the Offenders, upon Conviction, upon the Oath, or Oaths of one or more credible Witnesses, or Wit- nesses, before one or more Justice or Justices of the Peace, are to forfeit £. 20; one half to the Poor of the Parish, and the other half to the Informer, or to suffer three Months Imprisonment	7 Geo. I.— 8 Geo. I.— 11 Geo. I.— 2 Geo. II.	3 18 29 28	19 10 4 6
40—Prohibited Goods, or Goods liable to Duties, fraudulently and clandestinely imported, insured to be delivered—The Insurers, their Aiders, Abet- tors and Assistants; and the Persons insured or re- ceiving the said Goods; are for every Offence to forfeit £. 500 each, besides all other Penalties			
41—The Insurer, Conveyor or Manager, discover- ing the Fraud, is to keep the Insurance Money, and be discharged of the Penalties, and to have half the Forfeiture of the Insured	4 & 5 W. & M.—	15	14 15 16 18
42—The Insured discovering, is to receive back the Insurance-Money, to have half the For- feiture of the Insurer, and be discharged of his own Forfeiture	8 & 9 W. III.—	36	2
43—Prosecutions for the said Penalties, may be commenced by any Persons, within twelve Months			
44—Prohibited, or Goods actually run, or pre- tended to have been run, offer'd to Sale, are for- feited, with treble the Value, and the Package; and may be seized by the Person to whom offer'd, or by any Officer of the Customs or Excise. The Goods to be secured in the next Warehouse	11 Geo. I.—	30	18 19

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of the Customs, Excise, or Inland Duty, that they are particularly subject to; if within the Bills of Mortality, within 24 Hours, or in any other Place, 48 Hours after Seizure—			
45—Such Goods bought, are forfeited, with treble the Value, and the Package; and may be seized by the Seller, or any Officer of the Customs or Excise; and must be secured in the like manner as such Goods offered to Sale—	11 Geo. I.—	30	{ 20 21
46—Buyer and Seller not to be both prosecuted for the same Goods; but the first Prosecutor to be acquitted—	11 Geo. I.—	30	21
47—A Prosecution for such Goods not commenced by the Seizer, within one Month; the Warehouse-Keeper may prosecute—	11 Geo. I.—	30	21
48 GOODS Inwards—Persons guilty of the running of Customable and Prohibited Goods, or of receiving such Goods, knowing them to have been run; may be prosecuted for the same by Action, Bill, Plaint, or Information; and thereupon a Capias in the first Process (specifying the Sum of the Penalty sued for,) may issue; and the Offenders must give sufficient Bail of natural born Subjects or Denizens, to appear, &c. or yield their Bodies to Prison—	—8 Geo. I.— 11 Geo. I.— 2 Geo. II.—	18 29 28	1 4 5
49—Persons arrested and imprisoned by Virtue of any Writ of Capias, or Information relating to the Customs, making Affidavit before the Judge of the Court where the Action is brought, or before any Person commissioned by such Court, That he is not worth five Pounds, besides his Wearing-Apparel, and thereupon petitioning the Court to be admitted to defend themselves <i>in Forma Pauperis</i> ; the Judge may assign Council, and appoint an Attorney and Clerk of the Court to advise and carry on his legal Defence, without Fee or Reward—	2 Geo. II.—	28	8
50—The Treasury may compound and agree for Debts incurred for the Customs, or other Duties of Goods clandestinely imported before the 12th Day of May 1723; and upon Payment of the Composition-Money, to cause the Remainder of the Debt to be discharged, and to apply the Composition Money paid, in proportion to the several Branches to which it belongs—	12 Geo. I.—	28	32
—The Method of Application, pag. 349, 350.			
51—Salved out of any stranded Ships, except wreck'd Goods, or Jettham, Flottham, or Lagan; after the Charges of Salvage, &c. are paid, are liable to the same Duties, and entitled to the same Drawbacks, as if regularly imported—	—5 Geo. I.—	11	13
—Vide Ships 8, 9, 10. Wrecks, Wines 12.			

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52 **GOODS Inwards**—Brought into His Majesty's Store-houses for Security of the Duties, and remaining there six Months unenter'd; are to be sold by the Commissioners of the Customs, by publick Auction, or Inch of Candle; the Produce whereof is first to be applied to the Payment of the Freight, Primage and Charges of Warehouse-Room; next the Duties, and the Overplus to be paid to the Proprietor, or his Order

—The Method of the Computation of the Duties, pag. 348, 349.

53—Robbed on the Seas, and afterwards brought to *Great Britain*; the Owner may prove his Property by the Marks, or by his Chart or Cocket, or by good and lawful Merchants: Or if stranded, to be delivered upon the like Proof, satisfying the Salvors

54—Upon Information given upon Oath before a Justice of the Peace, that 3 or more Persons are or have been assembled, in order to assist in the running of Goods, &c. and arm'd with Fire-Arms or other offensive Weapons, the Justice is to grant a Warrant for apprehending them, and (if upon Examination he find Cause) to commit them to the County-Goal without Bail or Mainprize, till discharged by due Course of Law

55—Any such Person convicted of being so assembled and arm'd, in order to assist in the clandestine running, landing, rescuing, or carrying away prohibited or uncustom'd Goods, is to be transported as a Felon for 7 Years

56—For apprehending any of the said Offenders, the Reward is *l.* 50 for each Person convicted

57—Any Person maimed or wounded in apprehending, or endeavouring to apprehend, or pursuing any of the said Offenders, is to receive *l.* 50 over and above any other Reward he is by this Act intitled to: if kill'd, it is to be paid to his Executors, &c.

58—Any of the said Offenders discovering within 3 Months after the Offence, 2 or more of his Accomplices to the Commissioners of Customs or Excise, so that 2 at least be convicted, is to be discharged of his Offence, and receive *l.* 50 Reward

59—Two or more Persons found passing together within 5 Miles of the Sea, or a navigable River, with a Horse or any Carriage laden with more than 6 lb of Tea, or 5 Gallons of Brandy or other Spirits, not having paid the Duty, and without a

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12 Ann. Seff. 2.	8	11
12 Geo. I.—	28	10

27 Edw. III.	13	1
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9 Geo. II.—	35	10
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9 Geo. II.—	35	11
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9 Geo. II.—	35	12
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<p>Permit, or with any other foreign Goods above the Value of <i>l.</i> 30 <i>Sterling</i>, landed without Entry and Payment of the Duty, and carrying any offensive Arms, or wearing a Vizard, Mask, &c. when passing with such Commodities, or forcibly obstructing the Officers, are to be deemed Runners of foreign Goods within the meaning of 8 <i>Geo.</i> I. <i>cap</i> 18.</p>		9 <i>Geo.</i> II.	35
60	The <i>Onus probandi</i> to lie upon the Persons found with the Goods		
61	Every Person convicted of any of the said Offences, is to be transported as a Felon for 7 Years		
62	All the Goods so found, the Weapons and Arms, the Horses or other Cattle, and their Furniture, the Carriages, Chests, Bags, Casks, and other Packages are to be forfeited	9 <i>Geo.</i> II.	35
63	Any Person maimed or wounded in apprehending, or endeavouring to apprehend, or in pursuing any such Offender, is to receive <i>l.</i> 50 over and above any other Reward he is by this Act intitled to : if kill'd, it is to be paid to his Executors, &c.	9 <i>Geo.</i> II.	35
64	Any Person discovering to the Commissioners of Customs or Excise any of the said Offenders, within three Months after the Offence, is to receive <i>l.</i> 50 for every one convicted, over and above any other Reward they may, by any Law now in being, be intitled to	9 <i>Geo.</i> II.	35
65	GOODS Inwards.—Any Person lurking, waiting, or loitering within 5 Miles of the Sea, or a navigable River, may (upon Information to be given upon Oath before a Justice of the Peace, that there is reason to suspect, it is with intent to assist in the running, &c. of prohibited or uncustomed Goods) be apprehended by a Warrant, and carried before a Justice of the Peace ; and not giving a satisfactory Account of himself to the Justice, he is to be committed to the House of Correction, to be whip'd and kept to hard Labour, for any time not exceeding one Month	9 <i>Geo.</i> II.	35
66	But if such Person desire time to clear himself of the Accusation, he is to be committed to the common Goal till he gives a satisfactory Account of himself, or finds sufficient Security to the Approbation of the Justice, not to be guilty of any of the said Offences	9 <i>Geo.</i> II.	35
67	The Informer is to be paid by the Commissioners of Customs or Excise, 20 <i>s.</i> <i>per</i> Head for every Offender taken	9 <i>Geo.</i> II.	35

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68 GOODS Inwards—Any Waterman, Carman, Porter, or other Person employ'd in carrying Goods prohibited, run, or clandestinely imported, upon whom, or in whose Custody the same are found, and being thereof convicted upon Oath of a credible Witness, or Confession of the Party, before a Justice of the Peace of the County, &c. where the Offence is committed, or Offender found, is to forfeit treble the Value; one Moiety to the Informer, and the other to the Poor of the Parish where the Offence is committed; to be recover'd by Distress and Sale of the Offender's Goods, by Warrant from the Justice—	9 Geo. II.	35	21
69—For want of Distress, the Offender is to be sent to the House of Correction to be whip'd, and kept to hard Labour for any time not exceeding three Months—			
70—Goods taken in at Sea by any Ship or Vessel, or put out of any Ship or Vessel within four Leagues from the Coast, without payment of the Duty (unless in case of necessity, or other lawful reason, Notice whereof must be given to the chief Officer of the Port where they first arrive) are forfeited, and the Master or Person having Charge of the Vessel into which they are taken, and also of the Vessel out of which they are taken, and all Persons concerned are to forfeit treble the Value; and the Vessels into which the Goods are unship'd and taken in, are also forfeited, unless exceeding the Burthen of 100 Tons—	9 Geo. II.	35	23
71—Found conceal'd on board any Ship after the Master's making his Report at the Custom-house, and not mention'd in his Report, are forfeited—			
72—The Master, Purser, or Person having the Charge of the Vessel (if it appears they were any ways consenting, or privy to the Concealment) are to forfeit treble the Value—	9 Geo. II.	35	27
73—Any Officer on board a Vessel within the Limits of any Port of this Kingdom, being forcibly obstructed, wounded, or beaten in the Execution of his Duty, the Offender and his Assistants are to be transported as other Felons, for any time not exceeding 7 Years—	9 Geo. II.	35	28
74—Keeper of an Alehouse, Tavern, &c. knowingly entertaining any Person who absconds for obstructing or abusing Officers, or for any Offence against the Laws for preventing Frauds in the Customs or Excise; or who has made his Escape after having been committed to Prison for the said Offence, or flies from Justice after Conviction, is to forfeit £. 100, and be render'd incapable of having	9 Geo. II.	35	{ 30 31

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- a Licence for the future: Provided publick Notice has been given of the Persons absconding six Days before in two successive Gazettes, and in writing upon the Door of the Parish Church where he last dwelt before his absconding
- GOODS Outwards**—May not be laden, or put off
1 from any Key or Wharf, into any Vessel, Lighter, or Boat, (except Fish taken by *British*, Sea-Coal, Stone and Bestial,) in order to be exported, but at lawful Hours, and at such open Places, Keys, or Wharfs, as shall be appointed by his Majesty's Commission out of the Court of Exchequer, without special Sufferance and Leave from the Officers of the Customs; upon Forfeiture thereof, or the Value, and *l.* 100 by the Master
- Vide also pag.* 380, 381.
- 2—The Keys, Wharfs, &c. appointed in pursuance of the aforesaid Acts, for the Port of *London*, pag. 378, 379, 380, 381.
- 3—The lawful Hours for Exportation, the same as for Importation; for which see *Goods Inwards, Art.* 3, 4.
- 4—Exported, in whose Name to be enter'd, *vide Goods Inwards, Art.* 21, 22.
- 5—Liable to Duties, shipped or put into any Boat or Vessel, with intent to be exported; before the said Duties are duly paid, or lawfully tendered or agreed for in the Custom-House, are forfeited
- Vide East-India* 14. *Seizures* 3.
- 6—Liable to Duties Outwards, or prohibited to be exported; shipped without a Warrant, or without the Presence of a proper Officer of the Customs, are forfeited, or the Value
- 7—Liable to Duties, shipped secretly, and before Payment thereof, escaping the Discovery of the Officers, and exported to Parts beyond the Seas; the Owner to forfeit double the Value of such Goods, according to the Book of Rates, except for Coals (*Art.* 3) which see
- 8—Not liable to, or free of Duty, *vide pag.* 45, 46. and *East-India* 25.
- 9—Prohibited or uncustomed, except Jewels, may be brought on shore, from any Ship, by the Officers of the Customs
- 10—Wharfingers, or their Servants shipping off, or suffering to be water-born at or from their Wharfs, &c. any Goods or Merchandizes prohibited or uncustomed, without the Presence of a proper Officer, or at unlawful Hours, (except the Port of *Hull*;) or Goods passing by Certificate, Waste-

— 1 *Eliz.* —
13 & 14 }
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12 Car. II. —
— 6 *Ann.* —
— 12 *Ann.* —

13 & 14 }
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12 *Geo.* I. —

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— 1 *Fliz.* —
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Cocket, or otherwise, without the Presence of or Notice given to one or more Officers ; are to forfeit <i>l.</i> 100			
11 GOODS Outwards—Taken in from the Shore into any Bark, Hoy, Lighter, &c. in order to be carried on board any Ship Outward bound ; without a Warrant, and the Presence of one or more Officers ; such Bark, &c. is forfeited	13 & 14 Car. II.	11	7
12—Porters, Carmen, &c. assisting in the unlawful shipping of Goods ; subject to the same Penalties as for the illegal Landing ; for which see <i>Goods Inwards, Art. 26.</i>	13 & 14 Car. II.	11	7
13—Being the Property of any Merchant born Denizen, taken by Enemies or Pyrates, or perished at Sea ; upon due Proof before the Treasury, or Chief Baron of the Exchequer, and Certificate thereof, to the Collector of the Port ; Goods of the like Value in Custom may be shipped off Duty free	12 Car. II.	4	5
14—Foreign, having paid all Duties at Importation ; may, upon due Proof thereof, be exported, after three Years are elapsed, without Payment of any Subsidy Outwards. 7th Rule, pag. 300, and	7 Geo. I.	21	10
15—Exported within three Years, vide pag. 351, 352, 353, 354.			
16—Prohibited to be worn here, and foreign Goods, shipped for Exportation, and afterwards unshipped or relanded, unless in Distress, or in the Presence of an Officer, are forfeited ; and the Master permitting the same, forfeits the Value thereof ; and the Persons to whose Hands they shall come, knowing of the relanding, are to forfeit double the Value, unless they make Discovery to the Officers of the Customs within six Days	5 Geo. I. 9 Geo. I. 2 Geo. II.	11 8 28	6 8 3
17—Whereon there is a Drawback, Bounty, or Premium, or Goods prohibited to be used here, or Pepper ; after Entry, and before or after Shipping ; the Officers of the Customs may open, and strictly examine any Bale, Truss, Chest, or other Package, to see if they are right enter'd	12 Geo. I.	28	17
—Vide Page 356, 358, 360.			
18—If found to be right enter'd, the same must be repack'd at the Officer's Charge, which the Commissioners of the Customs are to allow, if they think it reasonable	12 Geo. I.	28	17
—Vide pag. 358, 361.			
19—But if found to be less in Quantity or Value, than expressed in the Exporter's Endorsement upon his Entry, or enter'd under a wrong Denomination, whereby the King would have been defrauded ; are forfeited, with the Be-	12 Geo. I.	28	17

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nefit of the Drawback or Bounty, and the Value thereof.			
—Vide Drawback 6, 7, Plantations 15. page 358, 360.			
—For other Circumstances, vide Coffee 1. Drawbacks 11. East-India 30. Fish 16. Flesh, Linens, 5, 6. Malt 4, 5, 6, 9, 12, 13, 15, 16. Salt 39. Silver 3, 5.			
GOODS Coastwise Inwards—Foreign Goods imported into, and entered at any Port of Great-Britain; afterwards carried to any other Port, must be accompanied with a Certificate under the Customer's Seal, mentioning the natural Colour, Length, and Value, if they are measurable Goods, or the natural Weight, Content, or Value, if they are Goods used to be weighed or valued: Which Certificate must be delivered to the Customer, that he may examine whether the Goods agree therewith—	3 Hen. VII. —8 Geo. I.—	7 18	1 18
2—Discharged or unpacked before the Certificate be delivered, and without the Presence of an Officer; such Goods, or their Value, are forfeited—			
3—No Goods coming into any one Port of Great-Britain from any other; may be unshipped before the Coast-Cocket, Transire, Let-pas, or Certificate be delivered to the Customer, or Collector and Comptroller, and their Warrant or Sufferance granted for the Landing; upon Forfeiture of the Value of the Goods by the Master, knowing and consenting thereto—	13 th & 14 th } Car. II. } 8 Geo. I.— 11 Geo. I.— —2 Geo. II.—	11 18 29 20	3 18 4 6
—Vide Brandy 10, 11. Malt 2. Salt 11, 26, 27. Spirits.			
4—Foreign, taken in at Sea, or out of any Ship or Vessel, by any Coaster, in order to be landed, or put on board any other Vessel, within the Limits of a Port, without Payment of Duty; are forfeited, with treble the Value by the Master of both Vessels, unless in Case of Necessity—	—5 Geo. I.— —9 Geo. I.— 2 Geo. II.—	1 8 28	3 8 3
5—Foreign, taken on board any Coasting Vessel in Parts beyond the Seas, or out of any Ship at Sea, or in any Port of this Kingdom, other than the Port from whence certified; are forfeited, with double the Value, and the Master of such Vessel is to forfeit the Value of the Goods—	—9 Geo. I.—	21	8
6—Offence discovered to any Officer of the Customs by any Person, (except the Owner or Claimer of the Goods;) such Person is to have half of the Officer's or Prosecutor's Share of what shall be recovered, the Charges of Prosecution being first deducted: The Commissioners of the Customs are to cause such Charges to be equally paid by the Crown and	—9 Geo. I.—	21	9

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the Prosecutor. Persons aiding the Owner or Claimer, discovering their Offence, are to be acquitted

7 GOODS Coastwise Inwards—Any Officer, upon producing his Warrant or Deputation, may go on board any Coasting-Vessel, within the Limits of any Port, and rummage for prohibited and uncustomed Goods, and remain on board during the Vessel's Stay in the Port

9 Geo. II.—	35	9
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8 — Any Person, obstructing or molesting the Officer in so doing, shall forfeit £.100

GOODS Coastwise Outwards—May not be laden and carried from one Port or Creek of *Great-Britain, Ireland, Guernsey, or Jersey*, to any other Port or Creek of the same, in any Ship or Vessel, whereof any Stranger born (unless such as be Denizens, or naturaliz'd,) are Owners, Part-Owners, or Masters, and whereof at least $\frac{1}{2}$ of the Mariners are not *British*; upon Forfeiture of the Ship and Goods

5 Eliz.—	5	8
12 Car. II.—	8	6

— *Vide Salt* 42, 43. *Ship* 31, 32, 33. *Wooll* 10, 11, 12, 13, 14.

Shipped or put on board any Ship to be carried forth to the OPEN SEA, from any one Port, Member or Creek in *Great Britain*, to be landed at any other Place of this Realm, without a Sufferance first obtained from the Officers of the Customs, are forfeited

33 Hen. VIII.	7	4
13 & 14 Car. II.	11	7

— *Vide Brandy* 11. *Salt* 44.

And before the Departure of the Ship out of Port, the Maker must take out a Cocket, and become bound to his Majesty with good Security in the Value of the Goods, for the Delivery thereof in some Port within *Great Britain*, and to return a Certificate within six Months, under the Hands and Seals of the Officers of the Port of Discharge; upon Forfeiture of the Bond and Security

33 Hen. VIII.	7	4
13 & 14 Car. II.	11	7

— *Vide Metal* 2, 3. *Officers* 40, 41. *Salt* 39. *Wooll* 15.

The Substance of such Certificates must be endorsed on the Back of the Bonds, and signed to by the Officers, transmitting them into the Exchequer; upon Penalty of treble Damages, and Costs of Suit

1 Ann.—	26	3
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Or if a Ship be laden with Coals only, and the Master pays the Custom or Over-Sea Duty in any Port of *Great Britain*; the Customer and Comptroller of such Port are to grant a Certificate thereof; which

9 Ann.—	28	6
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being produced to the Officers of the Loading Port, will discharge the Coast-Bond in like manner, as if the Coals had been landed in <i>Great-Britain</i> — — <i>Vide Coals</i> 12.			
GRAIN , <i>vide Corn</i> 2.			
GRAND JURY , <i>vide Corn</i> 3.			
GRATES , <i>vide Girdles</i> .			
GRAVESEND , <i>vide Coals</i> 16. <i>Ships</i> 16, 30.			
GREENLAND —The Trade thither, free to all <i>British</i> Subjects —————	25 Car. II. 4 & 5 W. & M. — 1 Ann. —	7 17 16	1 8 1
2—Ships, employed in the catching of Whales, belonging to <i>Great-Britain</i> , whereof the Master is a <i>British</i> Man, and an Inhabitant thereof; may, during such Voyage, be navigated with at least $\frac{2}{3}$ of the Mariners <i>British</i> , and yet pay no other Duty for the Oil or Fins, than if navigated with $\frac{2}{3}$ <i>British</i> —————	25 Car. II. 4 & 5 W. & M. — 1 Ann. —	7 17 16	1 27 1
3—Such Ships not to enjoy the Benefit of these Acts, unless they be victualled in, and proceed from <i>Great Britain</i> ; to be attested by the Collector of the Port from whence they sailed —————	25 Car. II. 4 & 5 W. & M. — 1 Ann. —	7 17 16	2 28 1
4—Whale-fins, Oil, and Blubber of Whales, Seal-Oil or Seal-skins, or any other Produce of Seals, or other <i>Fish</i> or Creatures, taken in the <i>Greenland Seas</i> , or <i>Davis's Straights</i> , and the adjoining Seas, in <i>British</i> Ships, and imported by <i>British</i> , Duty free; the Master to make Oath before the Officers of the Customs, that they were produced from Whales, &c. taken in the said Seas by the Crew of a Ship, whereof the Master and one Third of the Mariners were <i>British</i> Subjects —————	10 Geo. I. — 12 Geo. I. — — 5 Geo. II. —	16 26 28	1 7 3
GREENLAND-SHIPS —The Bounty, <i>vide Page</i> 359.			
GREENWICH HOSPITAL —For the Support and Maintenance thereof, Six-pence <i>per Menssem</i> must be deducted out of the Wages of every Seaman serving on board any Ship belonging to the Subjects of <i>Great Britain</i> , <i>Ireland</i> , <i>Jersey</i> , <i>Guernsey</i> , <i>Alderney</i> , <i>Sark</i> , and <i>Man</i> , and the <i>British</i> Plantations in <i>America</i> , and every Person employed in Boats upon the Coast of the aforesaid Places, in taking Fish, which are brought fresh on Shore, and in Boats which trade from Place to Place, or in any open Boats upon the Coasts, except on board Hoys, Smacks, or other Vessels belonging to <i>London</i> , and employ'd within the <i>North-Foreland</i> , in bringing Corn, Fish, or Provisions to <i>London</i> —————	7 & 8 W. III. 8 & 9 W. III. — 2 Ann. — — 10 Ann. — — 2 Geo. II. —	21 23 6 17 7	1 1 1 1 1
2—This Duty to be paid by the Master, &c. be-			

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fore the Ship or Vessel may be cleared Inwards by the Officers of the Customs; upon Forfeiture of <i>l.</i> 20 by every Customer, Collector, &c. who shall clear any Ship, grant any Warrant, Cocket, Transire, Return, or Discharge, or suffer such Ship or Vessel to go out of Port, till Certificate be produced of the Payment of the Duty, and that such Master is not more than 30 Days in Arrear—	2 Geo. II.	7	2
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GROCERY, <i>vide Deal-Boards.</i>			
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GUN-POWDER—May be exported when the Price } 1 doth not exceed <i>l.</i> 5 per Barrel ————— } — <i>Vide Ammunition, Arms.</i>	12 Car. II.	4	12
2— <i>British-made</i> , for the Bounty, <i>vide Page</i> 359.			
3— Upon Exportation, Security is to be given in a } Penalty of <i>l.</i> 5 for each Barrel containing one hun- } dred Pounds net weight, that it shall not be re- } landed in <i>Great-Britain</i> ————— }	4 Geo. II.	29	1
4— Such Security to be discharged in the manner } following, <i>viz.</i> } — (If enter'd for, or landed in <i>Ireland</i> , } <i>Guernsey, Jersey, Alderney, Sark, or Man</i> , or } any of his Majesty's Colonies or Plantations } abroad) by a Certificate of its being there } landed, under the Hand of the Officer of the } Customs there, or, for want of such Officer, } of the Governor or Deputy Governor of the } Place ————— } — (If exported for any other foreign Port } or Place) by a Certificate under the Hand } of the Consul, or two known <i>British</i> Mer- } chants ————— } — By Proof that it was taken by Enemies, } or perish'd in the Seas ————— } — (If exported for <i>Africa</i>) by Oath of the } Master, Mate, Purser, or Person having Charge } of the Ship, that it was deliver'd and sold } upon the Coast of <i>Africa</i> , together with the } Oath of the Exporter (if living) that the Goods } have to the best of his Knowledge been so } disposed of ————— }	4 Geo. II.	29	1, 2
5— Exported (for which the Allowance has been } made) and relanded in <i>Great Britain</i> , (except by } Licence of one of the principal Officers of the } Port,			

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<p>Port, or in case of Distress to save it from perishing, which is forthwith to be made known to one of the said Officers) the Gun-powder (over and above the Penalty of the Bond) and treble the Value thereof is forfeited—</p>	<p>—4 Geo. II.</p>
H.	
<p>HALBERT-HEADS, and Sharps, <i>vide</i> Iron 2.</p>	
<p>HAMMERS, <i>vide</i> Woollen Caps.</p>	
<p>HANDLES, <i>vide</i> Bits.</p>	
<p>HANGERS, <i>vide</i> Girdles.</p>	
<p>HARNESS { <i>for</i> Girdles, <i>vide</i> Bits, Girdles, Woollen Caps. <i>for</i> Horses, <i>vide</i> Bits, Girdles. pertaining to Saddles, <i>vide</i> Woollen Caps.</p>	
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<p>HIDES and SKINS Imported—After Payment of the</p>	<p>—9 Ann. —</p>
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<p>2 ——— Stamps to be provided by the Commissioners of the Customs ———</p>	<p>—9 Ann. — —10 Ann. —</p>
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<p>4 ——— And CALVE SKINS, tanned, &c. in <i>Great-Britain</i>, the Drawback, Regulations of Exportation, &c. <i>page</i> 361.</p>	
<p>5 ——— And made Wares thereof, to be allowed Drawback, tho' the Mark does not appear to the Officers; provided Oath be made that they have been stamped ———</p>	<p>—9 Ann. — —10 Ann. —</p>
<p>6 ——— Such Goods shipped off to be exported, and afterwards relanded; are forfeited, with treble their Value ———</p>	<p>—9 Ann. — —10 Ann. —</p>
<p>7 ——— Of Ox, Steer, Bull, Cow, or Calf, untanned or raw, may not be exported, upon Penalty of <i>l.</i> 500, and Disability to deal in Leather for the future: Such Exportation declared likewise a common Nuisance ———</p>	<p>13 & 14 } Car. II. }</p>
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—The Hops are to be burnt within ten Days after Condemnation

6—Any Person mixing with Hops any Drug or Ingredient to alter the Colour or Scent, and being convicted thereof, upon Oath before a Justice of the Peace, is to forfeit 1. 5 for every hundred weight

Vide Plantations 10.HORNS, *British*, unwrought, may not be transported or sold to Strangers, upon Forfeiture of double their Value—For Lanthorns, *vide* Girdles.HORNERS, *vide* Girdles.HORSES, *vide* Drawbacks 7. Goods Inwards 27, 28.
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INDICO may be imported, till 1st June 1747, and
thence to the End of the next Session of Parlia-
ment, from any Place whatsoever, in any Ship
belonging to Great Britain, or to any Kingdom or
State in Amity with his Majesty —————

— *Vide Plantations* 9, 10, 24, 60.

INDICTMENTS, *vide Seizures* 15. Informations 11.

INFORMATIONS — Every Informer, upon a Penal
1 Statute, must exhibit his Suit in proper Person,
and pursue the same only by himself, or by his At-
torney in Court; which Pursuit must be by way
of Information, or original Action; upon which
Information, the Time of exhibiting must be no-
ted. No Process to be sued out upon such Infor-
mation, till exhibited in due Form; upon which
Process must be indorsed the Party's Name that
pursueth, and the Statute whereon grounded —————

2 — The Offence not to be laid in the Information;
to be done in any other County, than where
really committed —————

— *Vide Offences* 1, 2.

3 — Actions, Suits, Bills, or Indictments for Frauds
relating to the Customs, may be laid in any Coun-
ty; and on Actions for Forfeitures upon Penal
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which being expired, the King may sue within
two Years more, unless shorter Time be appoin-
ted by any other Statute —————

4 — But for Drawback-Goods, relanded, Suit may
be within five Years after Offence commit-
ted —————

5 — Informer or Plaintiff may not compound or
agree with the Offender; but after Answer made
in Court to the Information, nor after Answer,
but by Order and Consent of the Court: And if
the Informer, &c. delay, or discontinue his Suit,
or is nonsuited, or has Verdict passed against him,
he must pay the Defendant his Costs, Charges, and
Damages —————

6 — Informers Offending, in suing out of Process,
making of Compositions, &c. without Order or
Consent of the Court; upon Conviction, are to
stand in the Pillory for two Hours, and to forfeit
1. 10 —————

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8—May not be enter'd in any of the Courts of <i>Westminster</i> , or <i>Edinburgh</i> , against any Person, for the Recovery of Penalties inflicted by the Laws of the Customs, Excise, and Salt Duties, unless in the Name of the Attorney-General, or an Officer of the said Revenues —————	12 Geo. I.	28	28
— <i>Vide Wooll</i> 76, 90.			
9—Persons taken up by Capias, in Prison for want of Bail on any Information relating to the Customs, &c. not pleading for the Space of one Term; Judgment must be enter'd by Default, and Execution awarded against Body and Estate —————	12 Geo. I.	28	27
10—And Suits for Forfeitures and Penalties relating to the Customs, &c. incurred to His Majesty; may be commenced in any of the Courts of Record at <i>Westminster</i> , and in the Court of Exchequer in <i>Scotland</i> ; unless in some few Cases, where the Justice of the Peace, or the Commissioners of the Customs and Excise, may, in a summary Way, proceed to Condemnation of Goods seized: For which see the several Heads referred to, under the Title of <i>Seizures and Forfeitures of Goods</i> , and <i>Penalties pecuniary</i> —————	—6 Ann.	—26	6
11—or Indictments being commenced or prosecuted for Assaults upon Officers; the Offence may be tried in any County of <i>England</i> —————	—9 Geo. II.	35	26
12—Sheriffs, Mayors, or Bailiffs, or other Persons having the Execution of any Process, against any Offender in relation to the Customs or Excise, are upon Request (indors'd upon the Back of the said Process, sign'd by the Solicitor of the Customs or Excise) to grant a special Warrant to such Person as is named by the said Solicitor, for apprehending the Offender: and in default thereof, are subject to such Penalties, &c. as they are now liable to, for refusing or neglecting to execute such Process —————	—9 Geo. II.	35	32
— <i>Vide Capias</i> , <i>Seizures</i> 11, 14, 15, 19, 22. <i>Starch</i> 4. <i>Writs</i> .			
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1	—1 <i>Ann.</i>	8
2—Wrought Silks, Stuffs, &c. Muslins and Callicoes of the Manufacture of <i>East-India</i> , <i>China</i> , or <i>Persia</i> , may not be imported there, but from <i>Great Britain</i> ; upon Forfeiture thereof, or the Value, and the Ship, Furniture, &c.	—12 <i>Ann.</i>	16
3—Officers of the Customs in <i>Ireland</i> conniving thereat, &c. forfeit <i>l. 500</i> , and are render'd incapable	—5 <i>Geo. I.</i>	25
4—No Sugars, Panicles, Syrups or Molasses of the Product of any of the Plantations in <i>America</i> , nor any Rum or Spirits of <i>America</i> (except of the Growth and Manufacture of his Majesty's Colonies there) may be imported into <i>Ireland</i> , unless shipp'd in <i>Great Britain</i> in Ships legally navigated, upon Forfeiture thereof, or the Value, together with the Ship and all her Furniture; and may be seized by the Lord Lieutenant, Lord Deputy, Lords Justices, or any Person authoriz'd by them, or by Warrant of a Justice of the Peace or other Magistrate, or by any Custom or Excise Officer or their Assistants	10 <i>Geo. I.</i>	17
5—Any Person assisting in the unlawful landing, or receiving any of the aforesaid Goods so landed, are to forfeit treble their Value; and for obstructing Officers <i>l. 50.</i> and to suffer 3 Months Imprisonment	—16 <i>Geo. II.</i>	26
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— <i>Vide Metal.</i>			
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1 be imported into <i>Great Britain</i>			
2—No Goods but ſuch as are of the Growth, Product, or Manufacture of the ſaid Isle, may be imported from thence into <i>Great Britain</i> , or within the Limits of any Port thereof	12Geo. I.—	28	22
3—Vessels found, or discovered to have been with ſuch Goods within the Limits of any Port of <i>Great Britain</i> or <i>Ireland</i> , whether Bulk has been broken or not, are forfeited, with the Tackle, &c. and likewise the Goods, or their Value	12Geo. I.—	28	22
4—Persons concerned in landing or conveying away ſuch Goods, forfeit <i>l.</i> 100, or 6 Months Imprisonment, at the Discretion of the Court	12Geo. I.—	28	22

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- 5 ISLE OF MAN—Foreign Goods enter'd Outwards for any other Parts than the *Ile of Man*, and yet carried thither and landed; the Exporter is to forfeit the Drawback, or the Amount thereof, as also treble the Value of the Goods— } 12 Geo. I.—
- 6—Masters of the Vessels subject to the like Penalties, and to suffer 6 Months Imprisonment without Bail or Mainprize— } 12 Geo. I.—
- 7—To be added to, and included in the Oath of the Exporter, upon all Debentures for foreign Goods exported— } 12 Geo. I.—
- 8—The Treasury, in Behalf of the Crown, may treat for the absolute Purchase thereof— } 12 Geo. I.—
- Vide page 358. Cattle 1. Coals 4. Drawbacks 5. Gunpowder 4. Salt 6, 46.*
- ISSUES join'd—*vide Trials.*
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- JURIES, in Cases relating to the Customs, to consist of Free-born Subjects only— } 13 & 14 }
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- 2—For their Power in Matters relating to the Customs, &c. *vide page 366. Apprentices 1, 3. Arrack 2, 7, 8. Bonelace 3. Brandy 12, 17. Cattle 2, 5, 10. Chocolate 7. Coffee 8, 18, 38. Coin 7. Corn 3, 5. Drawbacks 8. East-India 9. Goods Inwards 26, 28, 29, 39, 54, 65, 66, 68. Hops 6. Informations 10. Offences 1. Officers 9, 20, 27, 30. Sail Cloth 7, 8. Salt 33, 41, 44, 47. Seizures 18, 19, 20, 22. Sheep 3. Ships 7, 8. Starck 4, 5, 6. Tobacco 26, 27, 33, 34. Wooll 38, 41, 79.*

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- LACE of Gold, Silver, Copper, or Brass, *vide Gold. British—! h: Drawback, page 365.*
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- LACES, *vide Bits, Girdles, Silk wrought 3. Woollen Caps.*

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nition 1, 2. *Plantations* 11, 16, 17, 59. *Spicery* 1.
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1 or dyed, imported—After Payment of the Duties
N^o 24 and 25. as in Page 55, 56. are to be mark-
ed or stamped with a Seal or Mark, to denote the
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2——Stamps or Seals to be provided by the Com-
missioners of the Customs, which they may
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3——Counterfeiting the Stamps, Felony———

4——People selling Linen knowingly, with such
counterfeit Stamps, their Aiders, Abettors,
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- 5 ——— If designed to be again exported ; before shipping, Notice must be given to the proper Officer appointed by the Commissioners of the Customs, when and where they are to be packed up, who is to take off the Seals, and return an Account of the Kinds and Quantities to the Officer appointed to receive the same ————— } — 12 Ann. —
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- 9 ——— Chequered, striped, printed, &c. in *Great Britain*, exported, the Drawback and Regulations of Exportation, page 364.
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- 5 ——— A Register of all Wooll, &c. to be kept there, *vide Wooll 13.*
- 6 ——— The Package, Scavage, and Baliage or Portage, &c. Duties payable to the Lord Mayor, &c. from page 391, to page 411.
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- 9 ——— *Vide Bushel, Coals 15. Corn 4. Goods Inwards 3. Officers 8, 12, 15. Ships 16.*
- 10 ——— And *Edinburgh* ——— For Goods which are to be there sold, *vide Coffee 26, 27.*

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1 24 June, yearly; forfeited, or the Value

2—Made in Scotland, and brought into England, Wales,
or Berwick upon Tweed,

By Sea— { Must be enter'd with the proper Officer of the Port, and the 6d. per Bushel paid before landing; unless Certificate be produced that the 3d. per Bushel has been paid in Scotland; in which Case only 3d. must be paid; on Forfeiture, or the Value

By Land { Must pass thro' Berwick or Carlisle, and be there enter'd, and the like Duty of 6d. or 3d. per Bushel paid in ready Money; on Forfeiture, or the Value

3—Brought by Land beyond the said Towns, without Entry or Payment of Duty; forfeited, or the Value

4—Exported, not to draw back the Excise

—The Bounty and Regulations of Exportation
page 356, 357.

5—Barley, Oats, or other Grain unmalted, mixt therewith for Exportation; the Forfeiture is 5s. per Bushel

6—Enter'd and made for Exportation only; not to be charged with Excise

7—Designed to be made for Exportation; previous Notice must be given to the Malt-Officer, of the Quantity of Corn intended to be contained in each Steeping; and of the Hour when it is designed to be taken off the Kiln

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8—Such Corn to be kept separate, upon Forfeiture of 5 s. *per* Bushel; and each Steeping to be kept separate till measured, upon Forfeiture of 1. 50.

9 MALT—When fit for Exportation, must be measured in the Presence of an Officer, and carried directly on ship-board; or else lock'd up separately, under the joint Locks of the Proprietor and Officer, till delivered out for Exportation, upon Forfeiture of 1. 50.

10—Locks or Doors opened, or Entrance made into the Store-house where secured, or any Quantity of the Malt convey'd away without the Knowledge or Consent of the Officer, the Penalty is 1. 100.

11—Storehouses to be cleared, and all the Malt therein exported within every nine Months after the beginning to make use of them, upon Penalty of 1. 50.

12—When designed to be removed for Exportation, forty Hours previous Notice must be given to the Officer, that he may see the same measured and delivered out; and remain on board the Vessel till it is cleared out.

13—The Officer to give a Certificate, directed to the Officer at the Place of Exportation, expressing the Quantity, Maker's Name and Place.

14—Such Certificate not delivered, Forfeiture 1. 50.

15—When designed to be shipped, at least forty-eight Hours previous Notice must be given to the Officers, on Forfeiture of 5 s. *per* Bushel.

16—During the time of shipping, when Goods are not actually putting on board, the Hatches must be lock'd down, with two Locks to each Hatch; one to be provided at the Charge of, and to be kept by the Proprietor, and the other by the Officer: The Hatches to be kept so lock'd down from the time of being fully loaded, till the time of sailing out of Port.

17—Makers neglecting or refusing to perform the Requisites of this Act; forfeit 1. 50.

18—Opposing Officers, or breaking the Hatches locked down, Penalty 1. 50.

19—Makers to be allowed 3 d. *per* Quarter, in consideration of the Charges of Storehouses, Measuring, &c.

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1 *Malaga, pag.* 14, 15.2—Duty, *pag.* 14, 15, 45, 47.MELASSES, *vide Plantations* 9. 60.MERCHANTS, *British*, to have the same Benefit as1 Strangers, touching any Agreement for foreign Goods to be imported, and afterwards exported by way of Composition. *Rule* 3d, *pag.* 299, 300.

2—Put out of their Turns, without express Order or Approbation of the superior Officers; Penalty double Costs and Damages—

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1 Metal, Gun-Metal, or Shruff-Metal, clean or mix'd, (except Tin, Lead, and foreign Copper in Bars; and also except Iron, Copper, or Mundick-Metal of *British* Ore,) may not be exported; upon Forfeiture of double the Value, and *l.* 10 for every Thousand weight—2—Not to be laden Coastwise in any Port or Creek, where the Customer or his Deputy are not resident; on Forfeiture thereof, and *l.* 10 for every Thousand weight—

3—Carried Coastwise, if Bond be taken without Date; the Customer and Comptroller forfeit their Office, and the Value of the Metal—

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4—Customer or Searcher knowingly suffering the same to be shipped, and not seizing it; forfeit Office, and the Value—

5—Masters, Owners, &c. of Ships, willingly permitting the illegal shipping, or not disclosing it within 3 Days to the Customer or Comptroller of the Port; are to forfeit double the Value—

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2—By Act of Parliament—Provision must be ex- pressly made in the Bill exhibited for that purpose, That the Persons therein mention'd, shall not be thereby enabled to be of the Privy-Council, or Members of either House of Parliament, or to take any Offices or Places of Trust, or to have any Grants of Lands, Tenements, or Hereditaments from the Crown—	1 Geo. I.—	4
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2—If afterwards exported, the said Præmium must be repaid, pag. 370.		
3—Imported from Russia—A true Account thereof to be laid before both Houses of Parliament, every Session, by the Commissioners of the Customs, un- der their Hands—	10 th & 11 th W. III.	6
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2—Not to have their Offices for Life or Term of Years, but during the Sovereign's Pleasure only, and the said Offices to remain in his Hands, under the Government of the Treasury

3—Letters-Patents, Charters or Grants made otherwise, are void

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5—No Person may bargain or sell any Office, or the Deputation thereof, or any part thereof, nor receive any Money, Fee, or Reward, or any Promise, Agreement, or Assurance for any Office in

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7—No Person to be Customer, Comptroller or Searcher in any Port where he is common Officer, or Deputy to such common Officer; upon Forfeiture of <i>l.</i> 40 for every half Year he executes both Offices	3 <i>Hen. VII.</i>	
8—Two of the Commissioners first named in the Commission, are before the Chancellor, or Chief Baron of the Exchequer, or Master of the Rolls; and every other of the Commissioners, Patent-Officers, their Deputies, Clerks or Servants, and all other Officers of the Customs in the Port of <i>London</i> , are, before any two of the said Commissioners; upon their Admission, to take their corporal Oaths for the true and faithful Execution of their Trusts and Employments, to the best of their Knowledge and Power, and that they will not take or receive any Reward or Gratuity, except their Salaries, and what is allowed them from the Crown, or their regular Fees established by Law	4 <i>Edw. VI. & M.</i> 6 <i>Edw. VI. & M.</i>	5 1
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10—Refusal or Neglect of taking such Oath, is Forfeiture of Office		
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12—Deputies, Clerks and Servants before employ'd in the Customs; are to take their corporal Oaths before the Commissioners and principal Officers in the Port of <i>London</i> , or the principal Officers in the Out-Ports, or any two of them; for the true and faithful Execution and Discharge of their Trusts and Employments, to the best of their Knowledge and Power: Which Oaths are to be entered and registered in the Custom-Houses of the respective Ports where the Persons are employ'd	13 <i>Edw. VI.</i> 14 <i>Car. II.</i>	11
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30—Forcibly hindred, affronted, abused, beaten, or wounded in the due Execution of their Office; the next Justice of the Peace, or other Magistrate, may commit the Offender to Prison, till the next Quarter-Sessions; when the Justices may punish him by Fine, not exceeding £. 100: And the said Offender is to remain in Prison till discharged of the Fine and Imprisonment by the Court of Ex- chequer, or he discovers the Person that set him on work —————	13 & 14 } Car. II. }	11	6
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33—Offenders discovering two or more of their Accomplices, to the Commissioners of the Customs, within two Months; are to be ac- quitted, and to receive £. 40 for each: To be paid by the Receiver General of the Customs, upon a Certificate of their Conviction, under the Hand of the Judge or Justice of the Court —————	6 Geo. I.—	21	{ 36 38
34—The like; besides other Rewards and Advan- tages, for other Persons discovering within three Months —————	6 Geo. I.—	21	37
35—A Member of the House of Commons, may not by himself, or Deputy, or any other Person in Trust for him, enjoy or execute any Office relating to the Customs; upon Penalty of being incapable of sitting or voting in the said House —————	12 & 13 W. III. } 6 Ann.—	10 7	{ 87 88 25
36—May not in any manner endeavour to persuade, or dissuade any Elector in his Vote for the Choice of a Member to serve in Parliament; upon the Pe- nalty of £. 100, one Moiety thereof to the Infor- mer, and the other to the Poor of the Parish; and Incapacity to hold any Office under his Majesty	4 & 5 W. & M. } 12 & 13 W. III. }	5 10	16 89

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- 37 OFFICERS of the Customs in *Great Britain*—
viz. Customers and Comptrollers, to take Bonds
 from, and give Oaths to Gentlemen or Officers in
 the Army, going over Sea to serve foreign Princes,
 That they will not turn Papists, nor enter into
 Conspiracies against His Majesty; receiving for
 every Bond 6*d.* and to return a Register thereof
 yearly into the Exchequer; upon Forfeiture of
l. 5 for every Bond, and 20*s.* for every Oath not
 certified—
- 38—Granting a Warrant for, or suffering any of the
 enumerated Goods from the Plantations, to be
 carried to any other Country, until first landed in
Great Britain; forfeit their Places, and the Value
 of the Goods—
- 39—Or others razing, counterfeiting, or falsifying
 any Cocket, Transire, Let-pas, Certificate, or
 other Custom-House Dispatch; forfeit *l.* 100, and
 such Dispatch to be void—
- 40—Granting a false Coast Certificate; forfeit their
 Office, and *l.* 50, to be imprison'd a Year without
 Bail, and to suffer such Corporal Punishment, as
 the Court of Exchequer shall think fit, and to be
 incapable of serving again in the Customs—
- 41—*Viz.* Customers, not mentioning the Colour,
 Length, Content, Weight, and Value of foreign
 Goods in Coast-Certificates; are to forfeit their
 Office, and to be fined at the King's Pleasure—
- 42—*Viz.* Customers and Collectors of the Cus-
 toms; within ten Days Notice from the King, or
 six of his Privy-Council, are to declare what Mo-
 ney due to the King, is in their Hands, and to
 pay the same when commanded; upon Forfeiture
 of Office—
- 43—*Viz.* Customers, upon yielding their Accounts
 in the Exchequer, to be sworn thereto—
- 44—*Viz.* Customers, Collectors, and Comptrollers,
 concealing the Customs duly enter'd and paid;
 forfeit treble the Value of the Goods, and are to
 make Fine and Ransom—
- 45—*Viz.* Collectors detaining publick Money; are
 to pay Interest for the same after the Rate of *l.* 12
per Cent. per Annum, with treble Damages to the
 Person grieved, and to be dismiss'd—
- 46—*Viz.* Collectors, diverting or misapplying the
 Money received on the Branches, N^o 5, 6, 7, 8, 9, 16;
 are to be dismissed, rendered incapable to serve
 His Majesty, and to forfeit double the Sum di-
 verted or misapplied—
- 47—Appointed for managing, collecting, &c. the
 Branches, N^o 1, 3, 15, 17, 18, 19, 20, 21, 22, 23, 24,

3 Jac. I.

15 Car. II.

13 & 14 }
Car. II. }33 Hen. VIII.
13 & 14 }
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3 Hen. VII.

7 Edw. VI

4 Hen. IV.

3 Hen. VI.
—18 Eliz.—20 Car. II.
—9 Ann.—

—9 Ann.—

5 & 10 W. III
—4 Ann.—

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25, 28, 32; refusing or neglecting to pay the Monies into the Exchequer, or diverting or misapplying any Part thereof; are to forfeit their Offices, and to be rendered incapable of serving His Majesty in any Place of Profit or Trust, and to forfeit double the Value of the Sum diverted or misapplied	—5 Ann.—	19	12
	—6 Ann.—	11	7
	—8 Ann.—	4	12
	—8 Ann.—	7	37
	—9 Ann.—	6	19, 20
	—9 Ann.—	11	48
	—9 Ann.—	12	29
48—Collectors detaining any Monies received for any of the said Duties; are to be dismissed, and to be charged with Interest at <i>l.</i> 12 <i>per Cent. per Annum</i> , and be liable to treble Damages	—10 Ann.—	19	112
	—10 Ann.—	20	76
	—12 Ann.—	9	32
	—6 Geo. I.—	11	22
	10 Geo. I.	10	45
49 OFFICERS of the Customs in <i>Great Britain</i> — <i>viz.</i> Customers, Collectors, Receivers, &c.—All Lands, Tenements, Profits, Commodities and Hereditaments, which any Officer whose whole Receipt from the Beginning, or yearly Receipt, exceeds <i>l.</i> 300, hath or shall have whilst he remains accountable; shall be liable to the Payment of his Arrearages or Debts, and may be put in Execution for the same by way of Extent	—13 Eliz.—	4	1, 10
50—If Arrearages are not paid within six Months after the Account be finished or Debt known; the King may, by Letters-Patent, make Sale of so much of the Lands, &c. as will satisfy the Debt	—13 Eliz.—	4	2, 3
51—Such Sale may be made, though the Officer be dead; if the Account be stated, or Debt known within eight Years after his Death: Unless such Officer had a <i>Quietus est</i> , or a Discharge in his Life-time	—27 Eliz.—	3	2, 8
52—Lands, &c. purchased after the Person became an Officer; if for his own Use, tho' in the Name of another Person, yet to be liable to the Crown's Debts	—13 Eliz.—	4	5
53—The Crown's Debts being fully, or in part satisfied, by Sale of the Lands, &c. the Officer's Sureties are to be discharged accordingly	—13 Eliz.—	4	15
	—27 Eliz.—	3	5
54—Who sit above Stairs, in the Custom-House; their Time of Attendance. <i>18th Rule, pag. 302.</i>			
55—To dispatch Merchants in their Turns. <i>19th Rule, pag. 302.</i>			
56—Below Stairs, their Attendance, <i>vide Goods Inwards 3, 4.</i>			
57—Embezzling any Goods lodged in any Warehouse in their Custody; are to forfeit double the Value, and full Costs	—8 Ann.—	13	27
58—May not exact unlawful Fees, <i>vide Fees 13.</i>			
59—But may take such Recompence for extraordinary Service in the Execution of their Office,			

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not required by Law ; as the Commissioners
in the Port of London, and the Collector, Customer and Comptroller of the Out-Ports, or
any two of them shall determine

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— *Vide East-India* 42.

60 OFFICERS of the Customs in Great Britain—

viz. Commissioners, *vide Alamodes* 1. Arrack 8. Brandy 8. Coals 8. Cocoa Nuts 5. Coffee 34. Drawbacks 12, 13. East-India 2, 30, 38, 39, 41, 42. Goods Inwards 29, 33, 35, 52, 58, 64. Goods Outwards 18. Officers 8, 59, 69. Pepper 1, 2. Plantations 4, 11, 26, 35, 37, 49. Seizures 6, 20. Silver 3, 5, 6, 11. Spicery 1. Tea 4. Tobacco 6, 14, 21, 23. Wooll, &c. 45, 54, 65, 72. Page 357, 358, 359, 360.

61—*Viz.* Customers or Collectors, *vide Apprentices* 2, 4, 8, 9. Arrack 9. Coals 11. Fish 28. Greenland 3. Greenwich 2. Officers 42 to 49, 59. Ports 2, 5. Salt 48. Ships 19, 26, 27. Spicery 1. Wooll 33, 54. Page 356, 357, 360.

62—*Viz.* Customers or Collectors and Comptrollers, *vide Coffee* 39. Metal 3. Officers 7, 37, 42, 44, 59. Plantations 3, 11, 60. Ports 2, 5. Prizes, Ships 17, 18, 19, 26, 27, 28. Spicery 1. Tobacco 4. Wooll 72. Page 358, 360, 366.

63—*Viz.* Searchers, *vide Coin* 2, 3. Metal 4. Officers 7. Plantations 15. Ports 2, 5. Salt 48. Ships 30. Page 356, 357, 360, 363, 365, 377.

64—In general, besides the foregoing Paragraphs, *vide Alamodes* 3. Beer, Cocoa-Nuts 5, 6. Coffee 15, 35, 36. East-India 16, 33, 41, 42, 43, 44. Exchequer 2. Fees, Fish 29, 30, 33, 35. Goods Inwards 18, 24, 73. Goods Outwards 9. Goods Coastwise Inwards 7. Informations 3, 4, 11. Justices 1. Merchants 2. Pacquet Boats, Plantations 35, 36, 37, 49, 69. Salt 2, 27, 28, 35, 39, 49, 50. Seizures 3, 6, 8, 9, 15. Ships 7, 8, 12, 21, 30, 39. Silver 9. Tobacco 7. Wines 9. Wooll 12. Page 360.

65—Conniving at Frauds, or guilty of any other Offences.—For the Penalties, *vide Alamodes* 12, 13. Bruds 5. Brandy 15, 17. Coals 9. Coffee 22, 37. Coin 3. Debentures 1. Drawbacks 9. East-India 18, 44. Fees 13, 23. Fish 22. Goods Inwards 3, 19. Goods Coastwise Outwards 4. Greenwich Hospital 2. Ireland 3, 6. Merchants 2. Metal 3, 4. Officers 4, 5, 6, 7, 10, 13, 15, 16, 21, 23, 25, 36, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 48, 55, 57. Plantations 28, 37, 39, 55. Seizure 5, 9. Ships 12, 39, 40, 44. Silver 9. Rum 6. Wooll 16, 33, 77. Page 369.

66—Or of the Excise, or any other Duties.—

In Disputes upon any Trial, whether a Person

—6 Geo. I.—

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is an Officer, it shall be sufficient Proof that he was so reputed, and had so acted; without producing his Authority, unless there be Evidence to the contrary — — <i>Vide Wooll</i> 85.	11 Geo. I.—	30	32
67 OFFICERS of the Excise—Attempting to corrupt them, the Penalty is <i>l.</i> 500 — — <i>Vide Arrack</i> 1. <i>Brands</i> 6, 10, 11.	3 Geo. II.—	20	1 2 11
68 OFFICERS of the Inland Duties, <i>vide Coffee</i> , 3, 4, 6, 8, 9, 15, 16, 17, 22, 32, 42.	11 Geo. I.—	30	40
69 OFFICERS or their Assistants, being resisted or molested in the Execution of their Duty, by Persons passing arm'd with prohibited or uncustomed Goods, may oppose force to force in Defence of themselves and Execution of their Duty; and if apprehended for beating, maiming, or killing any Person so resisting them, are to be admitted to Bail —	9 Geo. II.—	35	35
OFFICES of the Customs in <i>Great Britain</i> , either by			
1 Patent, Grant, or otherwise; are not void by the Demise or Death of His Majesty, but are to continue in force for the Space of six Months after, unless sooner superseded or made void by the Successor: But the Officers not required to take any Oaths, <i>de novo</i> , in respect of being continued for such six Months only —	1 Ann.—	8	2
	4 & 5 Ann.—	8	
	6 Ann.—	7	8, 18
	1 Geo. II.—	5	2
	1 Geo. II.—	23	7
2 — Of the Customs, Excise, and Stamp-Duties, severally continued for ever; with a proper Number of Commissioners and a Comptroller in each of them —	9 Ann.—	21	12
3 — Of Profit, and all other Payments from the Crown, are liable to a Deduction not exceeding 6 <i>d.</i> in the Pound; which his Majesty may, by a Warrant under the Great-Seal of <i>Great Britain</i> , Privy-Seal, or Royal Sign Manual, cause to be made, out of all Salaries, Fees, Wages and other Payments, or any Arrearages thereof from the Crown, for the Use of his Majesty's Civil List —	7 Geo. I.—	27	19
	11 Geo. I.—	17	1, 19
	12 Geo. I.—	21	26
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ONUS Probandi, <i>vide Proof</i> .			
ORPHANS Duty, <i>pag.</i> 260, 293.			
OUNCE, <i>British</i> , to weigh 20 Pence, or Sterlings —	31 Edw. I.—	1	1
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of the Customs ; upon Forfeiture of such Goods,
and *l.* 100 by the Master, besides loss of Place—13 & 14
Car. II.**P**AINTED Wares, *vide Woollen Caps.***P**AINTERS, *vide Girdles.***P**ANELES, *vide Ireland* 4. *Plantations* 52.**P**AN-METAL, *vide Metal.***P**APER, *British*, the Drawback, *pag.* 364.2 —and Linens chequer'd, striped, &c. foreign, ship-
ped for Exportation, and afterwards relanded ; are
forfeited, or their Values, besides the Penalty of
the Bond —

—10 Ann.—

3 —painted, foreign, *vide Girdles.***P**ARISH BOYS, *vide Apprentices.***P**ARLIAMENT—Members thereof, *vide Officers* 16,
35, 36.**P**ATEN'T'S, *vide Officers* 3. *Offices* 1.**P**ATTENS, *vide Woollen Caps.***P**EARLS, *vide Diamonds.***P**EDLAR, *vide Arrack* 7.**P**ENALTIES pecuniary, and Forfeitures.—For the se-1 veral Causes thereof, *vide Alamcides* 4, 6, 7, 20. *Am-*
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79. *Papish* 2. *Prisage* 1. *Sail-Cloth* 1, 2, 3, 4, 5,
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wards 10.

6—The Distribution of the aforesaid Penalties and
 Forfeitures, is to be, One Moiety for the Use of
 his Majesty, and the other Moiety to the Person
 that will inform or sue for the same

7—Except in the fol-
 lowing Cases;
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 31, 32, 77, 78, 80, 82, 84, 88, 89.

8—How to be sued for, prosecuted and recovered, *vide*
Informations. *Prosecutions*. *Seizures* 17.

PENNY *British* or *Sterling*, is to weigh 32 Grains of
 Wheat well dried, taken out of the middle of the
 Ear

PEPPER may be imported into the Port of London
 1 only; and upon Entry thereof, and Payment of
 half the Subsidy, must be forthwith put into
 Warehouses, provided at the Charge of the Im-
 porter, and approved of by the Commissioners of
 the Customs; upon Forfeiture, and *l.* 100

2—When in such Warehouses; may be garbled or
 sifted from Stones, Dirt, or other Trash, which
 the Commissioners of the Customs may cause to
 be destroyed

3—The Proprietor of the Pepper, may affix one
 Lock to each Warehouse, and keep the Key; and
 may, in the Presence of the Warehouse-Keeper,
 who must attend at all seasonable times, view, sort
 and deliver the same

4—Upon delivery out of such Warehouses, if for
 Home-Consumption, the Buyer must pay the Du-
 ties mentioned in *pag.* 162; but if for Exportation,
 sufficient Security must be first given, that it shall
 be really exported, and not reloaded in Great-
 Britain

—*Vide Goods Outwards* 17.

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Which see.		
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5	Which Security may be discharged upon Certificate, under the common Seal of the chief Magistrate, or under the Hands and Seals of two known <i>British</i> Merchants, testifying the Landing, or upon Proof, that it was taken by Enemies, or perished at Sea	8 Geo. I.	15
6	PEPPER—Warehouse-Keepers are to enter all Pepper brought in and carried out, distinguishing that for Home-Consumption, from that for Exportation; and at the End of every six Months must transmit an exact Account thereof, and of what is remaining in their Custody, upon Oath, to the Commissioners of the Customs; who are within one Month to cause the Books and Warehouses to be inspected, and the Accounts examined	8 Ann.	7
7	If upon such Examination, it shall appear that any Pepper has been delivered out without Payment of Duty, or Security for Exportation; the Warehouse-Keeper is to forfeit the Value thereof, and £. 100, and to be render'd incapable of any publick Employment		
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	PILLORY, <i>vide</i> <i>Alamodes</i> 4. Informations 6. <i>Lisens</i> 4.		
	PINNACES, <i>vide</i> Bouts.		
	PINNERS, <i>vide</i> Girdles.		
	PINSONS, <i>vide</i> Woollen Caps.		
	PINS, <i>vide</i> Bits, Girdles.		
	PISTOLS, <i>vide</i> Iron 2.		
	PITCH, <i>vide</i> Deal-Boards. Goods Inwards 6. Naval Stores. Plantations 9, 10, 60.		
	The Bounty, pag. 367.		
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2—Admirals and other Commanders of Ships of War ; are to seize as Prize, all Ships offending, and to deliver them to the Court of Admiralty —	12 Car. II.	18	1
PLANTATIONS <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —			
3—Ships not to be deemed or pass as of the Built of <i>Great Britain</i> , <i>Ireland</i> , <i>Guernsey</i> , <i>Jersey</i> , or the <i>British</i> Plantations, so as to be qualified to trade ; till registred by the Owners, and Proof of the Built and Property be made upon the Oath of one or more of them, before the Collector and Comptroller of the Port of <i>Great Britain</i> or <i>Ireland</i> , to which they then belong, or before the Governor and principal Officers of the Revenue in the Plantations, <i>Guernsey</i> or <i>Jersey</i> , if the Ship belongs to those Places, in the Words following, viz. Jurat A. B. <i>That the Ship</i> —of— whereof—is at present Master, being a —of—Tons, was built at— in the Year—and that—of and— of—&c. are at present Owners thereof, and that no Foreigner directly or indirectly, hath any Share, Part, or Interest therein—	7 & 8 W. III.	22	17
4—Such Oath to be registred by the Persons who administer'd it, and attested under their Hands and Seals, and then delivered to the Master ; and a Duplicate thereof immediately transmitted to the Commissioners of the Customs—	7 & 8 W. III.	22	18
5—For want of such Proof ; Ships trading thither are liable to Forfeiture, as if they were foreign Ships—			
6—But Prize Ships legally condemned must be specially registred, mentioning the Capture and Condemnation, instead of the Time and Place of Building ; with Proof upon Oath, That the entire Property is <i>British</i> —	7 & 8 W. III.	22	19
7—The Name of a Ship changed after registering, or the Property transfer'd to another Port ; such Ship to be registred <i>de novo</i> , and the former Certificate thereof to be cancelled : And if the Property be altered in the same Port by the Sale of any Share, it must be acknowledged by Endorsement on the Certificate of the Register, before two Witnesses— —Vide Art. 81, 82, 83, 84.	7 & 8 W. III.	22	21

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PLANTATIONS *British*, in *Asia*, *Africa*, or *America*—

8 Ships lading or unlading any Goods there, and the Masters and their Ladings, are subject to the same Rules, Visitations, Searches, Penalties, and Forfeitures, as in *Great Britain*—

(except under the Regulations in Art. 59, to 80.)

9—Sugar, Tobacco, Cotton-Wooll, Indigo, Ginger, Fustick or other Dying-Wood, Rice (except under the Regulations in the 11, 12, 13, 14, 15, 16, 17, 18 Art.) Melasses, Hemp, Copper-Ore, Beaver-Skins or other Furs, Pitch, Tar, Turpentine, Masts, Yards and Bowsprits of the Growth, Production or Manufacture of any of the *British* Plantations in *America*, *Asia* or *Africa*; may not be carried from thence, unless to some other *British* Plantations, or to the Kingdom of *Great Britain* only, to be there landed, upon Forfeiture of the said Goods, or their Value, with the Ship and Furniture—

—Vide Officers 38. Pag. 367, 368, 369. Tobacco 3. Wood.

10—And if, upon any pretence whatsoever, any Goods of the *British* Plantations in *America* be landed in *Ireland*, without being first landed in *Great Britain*, and the Duties thereof there paid; they are forfeited, with the Ship; $\frac{1}{4}$ without Composition to His Majesty, and $\frac{1}{4}$ to the Suer: Unless stranded or driven in by Leakiness, &c. In which case, the Goods must be delivered into the Custody of the chief Officer of the Port, there to remain till reshipped for *Great Britain*, for which, good Security must be taken—

Now to extend only to Sugars, Tobacco, Cotton-Wooll, Indigo, Ginger, Speckle-Wood, or *Jamaica* Wood, Fustick, or other dying Wood, Rice, Melasses, Beaver-Skins, and other Furs, Copper Ore, Pitch, Tar, Turpentine, Masts, Yards, and Bowsprits of the Growth, Product, or Manufacture of the said Plantations. All other Goods of the Growth, Product, and Manufacture of any of the said Plantations, may be imported from thence into *Ireland*, (except Hops which are to continue under the Regulations of 9 Ann. cap. 12. and 1 Geo. I. cap. 12.) provided it be in *British* Shipping, whereof the Master and at least $\frac{1}{4}$ of the Mariners are *British*—

11—But Rice may be shipped in *Carolina* or *Georgia* in *America*, by *British* Subjects, on board any Ship built in *Great Britain*, or belonging

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2 Geo. II.	28 35	6 17
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—5 Geo. II.	9	1

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to <i>British</i> Subjects residing in <i>Great Britain</i> , and legally navigated; that has cleared Outwards in any Port of <i>Great Britain</i> , for <i>Carolina</i> or <i>Georgia</i> ; and may be carried directly to any Part of <i>Europe</i> lying Southward of <i>Cape Finisterre</i> , without being first carried to any other <i>British</i> Plantation, or to <i>Great Britain</i> ; provided the Master before clearing takes out a Licence, under the Hands of the Commissioners of the Customs, or any three of them, for the loading and carrying of the Rice accordingly: Which Licence must be granted upon a Certificate of the Collector and Comptroller of the Port; that Bond has been given, that none of the other enumerated Goods shall be taken on board at any <i>British</i> Plantation, unless for the Ship's Use, and that the Ship shall proceed directly with the Rice according to the Licence, and there land it, and then proceed to <i>Great Britain</i> before she returns to any <i>British</i> Plantation—	—3 Geo. II. 28 —8 Geo. II. 19	1, 2, 3 1, 2, 3	
12—The Master within four Months after Arrival, not producing a Certificate of the regular Discharge of such Rice, under the Hand and Seal of the <i>British</i> Consul, or of two known <i>British</i> Merchants; the Bond must be put in Suit			
13—Before Rice may be shipped in <i>Carolina</i> or <i>Georgia</i> ; the Licence and Certificate of Bond being given, must be produced to the Collector; and before the Master's Departure, he must make Oath in writing, whether he intends to load any Rice, and to what Place bound—	—3 Geo. II. 28 —8 Geo. II. 19	3 1, 2, 3	
14—Before Rice may be shipped in <i>Carolina</i> or <i>Georgia</i> ; the Exporter must make Entry thereof with the Collector, Comptroller, and Naval Officer, and take out a Cocket, whereon he must endorse, before shipping, the true Quantity intended to be shipped, mentioning the Marks, Numbers, and Contents of each Cask; and deliver the same to the Searcher	—3 Geo. II. 28 —8 Geo. II. 19	4 1, 2, 3	
15—If upon weighing and examining of the Rice by the Searcher, either before or after the Shipping; the Quantity be found to exceed the Endorsement, or the Rice be laden before Entry, &c. it is forfeited, with treble the Value, besides the Vessel; $\frac{1}{3}$ whereof to the King, $\frac{1}{3}$ to the Governor, and $\frac{1}{3}$ to the Informer	—3 Geo. II. 28 —8 Geo. II. 19	4 1, 2, 3	

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16 — Before the Ship's Departure; the Master is to receive back the Licence, with the Marks, Numbers, and Contents of each Cask, endorsed thereon by the Collector, Comptroller and Naval Officer, who are to make two Copies of such Licence and Endorsement; which are to be attested by the Master, and left with the Officers —

— 3 Geo. II. 28
— 8 Geo. II. 19

17 — The Master on his Return to *Great Britain*, must produce the Licence so endorsed, to the Officer of the Port where Bond was given, and likewise a Certificate of the Consul or two *British* Merchants, testifying the due landing of the Rice, and that they verily believe that no other enumerated Goods have been there landed —

— 3 Geo. II. 28
— 8 Geo. II. 19

18 — Officers in *Carolina* or *Georgia* must transmit one of the Copies of the Endorsement, to the Commissioners of the Customs; and upon Receipt thereof, or of the endorsed Licence, the half Subsidy for the Rice shipped in *Carolina* or *Georgia*, must be demanded of the Person who gave the Bond, by the Officer who took it: And in case of Non-Payment within 30 Days, the Bond must be put in Suit —

— 3 Geo. II. 28
— 8 Geo. II. 19

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19 For every Ship bound to the said Plantations, sailing from *Great Britain* or *Ireland*, sufficient Bond must be there given, with one Security, to the chief Officer of the Customs, to the Value of *l.* 1000, if under 100 Tons, and to *l.* 2000 if above that Burthen, That if any of the aforesaid enumerated Goods are taken on board, they shall, by the said Ship, be brought to some Port of *Great Britain*, and there landed: And for all Ships coming to the said Plantations from any other Place; before they begin to load any of the said enumerated Goods, the like Bond must be given to the Governor, That such Goods shall be carried to some other *British* Plantation, or to *Great Britain*: The Condition of such Bond to be, to produce a Certificate, within 18 Months, of the legal Discharge of the Goods; and the Surety in such Bond named must be of known Residence and Ability —

12 Car. II. 18
22 & 23 }
Car. II. } 20
7 & 8 W. III. 22

20 — Ships taking in Goods, before a Certificate of Bond being given in *Great Britain* is produced, or Bond be given in the Plantations, or carrying the Goods contrary to the Tenor of the Bond; are forfeited —

— Vide Art. '86, 87. Ships 40.

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are to answer to the Party grieved all his			
Damages with treble Costs of Suit ———			
PLANTATIONS, <i>British</i>, in <i>Asia</i>, <i>Africa</i>, or <i>America</i>—			
29 Ships from <i>Ireland</i> may not break Bulk till the Master has signified his Arrival, and delivered a true Inventory or Invoice of the Lading, to the Governor, with a Certificate from the chief Officer of the Port in <i>Ireland</i> , expressing the Particulars of the Lading, &c. and has made Oath, That the Goods are the same which he took on board by virtue of such Certificate, and the Ship be visited and searched by an Officer; upon Forfeiture thereof, and of all Woollen Manufactures found on board, not having been laden in <i>Great Britain</i> , and of any Linen Goods not laden in <i>Great Britain</i> , nor of the Manufacture of <i>Ireland</i> : $\frac{1}{3}$ to his Majesty, $\frac{1}{3}$ to the Governor, if there seized or sued for, or else likewise to his Majesty, and $\frac{1}{3}$ to the Suer ———	3 & 4 Ann. —1 Geo. I.— —3 Geo. I.—	8 26 21	2, 11 3 1
30—Ships, except from <i>Ireland</i> , may not unlade, nor from any Place may not lade any Goods, till the Master has declared his Arrival to the Governor, with his own and Vessel's Names, and has shewn him that his Vessel is <i>British</i> built, or was taken as Prize, or has proved, by producing a Certificate, that it belongs to <i>Great Britain</i> , and is navigated with a <i>British</i> Master, and at least $\frac{1}{4}$ of the Mariners <i>British</i> Men, and has delivered him a true and perfect Inventory or Invoice of the Lading, with the Places where taken in: Upon Forfeiture of the Ship, and all the <i>European</i> Goods that were not laden in <i>Great Britain</i> ———	15 Car. II. 7 & 8 W. III.	7 22	8 2
31—No Goods of the Product of <i>Europe</i> may be imported there, unless shipped in <i>Great Britain</i> , and carried directly from thence in <i>British</i> -built Shipping, whereof the Master, and at least $\frac{1}{4}$ of the Mariners are <i>British</i> ; upon Forfeiture of Ship and Goods: $\frac{1}{3}$ to his Majesty, $\frac{1}{3}$ to the Governor, if seized or sued for there, or else likewise to his Majesty, and $\frac{1}{3}$ to the Seizer or Informer ———	15 Car. II. 7 & 8 W. III.	7 22	6 3
—— <i>Vide Coffee</i> 1. <i>Coals</i> 4.			
32—Except { Salt from <i>Europe</i> for the Fisheries of <i>New-England</i> , <i>Newfoundland</i> , <i>Pennsylvania</i> , and <i>New-York</i> , Wines of and from the <i>Maderas</i> and <i>Azores</i> , and Horses and Victuals of and from <i>Ireland</i> , by <i>British</i> , and in <i>British</i> Ships ———	15 Car. II. 13 Geo. I.— —3 Geo. II.	7 5 12	7 1 1
33—Except { <i>Irish</i> Linen Cloth from <i>Ireland</i> , by <i>British</i> or <i>Irish</i> , so long as <i>British</i> Linen is permitted to be imported into <i>Ireland</i> , Duty-free ———	3 & 4 Ann.— —1 Geo. I.— —3 Geo. I.—	8 26 21	1, 11 3 1

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34 Wooll, Wooll-fells, Shortlings, Mortlings, Wooll-Flocks, Worsted, Bay or Woollen Yarn, Cloth, Serge, Bays, Kerfies, Sayes, Frizes, Druggets, Cloth Serges, Shaloons, or any other Drapery, Stuffs or Woollen Manufactures of the Product or Manufacture of the <i>British</i> Plantations in <i>America</i> ; may not be there laden on board any Ship, nor upon any Horse, &c. with Intent to be exported; upon Forfeiture of the Ship and Goods, and <i>l.</i> 500	10 & 11 W. III.	10	2, 19
35—The Treasury and the Commissioners of the Customs may appoint Officers of the Customs in any Port, &c. of the <i>British</i> Plantations —	7 & 8 W. III.	22	11
36—The Officers of the Revenue there, are to have the same Powers and Authorities, and to be subject to the same Penalties and Forfeitures, and to have the like Assistance as the Officers of the Customs in <i>Great Britain</i> —	7 & 8 W. III.	22	6
	3 & 4 Ann.—	8	3
37—Naval Officers within two Months after Entrance, or as soon as conveniently they can, are to give sufficient Security to the Commissioners of the Customs, for the faithful Performance of their Duties; upon pain of Disability to execute their Employments —	7 & 8 W. III.	22	5
38—Governors there, before Entrance upon their Governments, or within six Months after; are to take a solemn Oath, to do their utmost that every thing enjoined by these Acts, shall be observed—	12 Car. II.	18	2
	15 Car. II.	7	8
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39—Neglecting their Duty accordingly, are to be removed, rendered incapable of any other Government, and to forfeit <i>l.</i> 1000 —	12 Car. II.	18	2
	15 Car. II.	7	8
	7 & 8 W. III.	22	4
40—Aliens or Persons not born within his Majesty's Allegiance, or naturalized, or made free Denizens; may not be Merchants or Factors there; upon Forfeiture of all their Goods and Chattels: $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the Governor, and $\frac{1}{3}$ to the Informer —	12 Car. II.	18	2
41—Wharfingers, Lightermen, Bargemen, Watermen, Porters, &c. and the Boats, Vessels, &c. are subject to the same Pains, Penalties, and Forfeitures for any Frauds or Offences, as in <i>Great Britain</i> —	7 & 8 W. III.	22	6
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42—Laws, By-Laws, Usages, or Customs in Force or Practice in the Plantations, repugnant to the Laws of <i>Great Britain</i> ; are null and void —	7 & 8 W. III.	22	9
43—Upon Actions, Suits, and Informations upon Laws concerning his Majesty's Duties, or Ships or Goods to be forfeited for unlawful Importation or Exportation; the Jury to consist only of Natives of <i>Great Britain</i> or <i>Ireland</i> , or Persons born in the Plantations —	7 & 8 W. III.	22	11

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5 <i>Geo.</i> II.	22	3
5 <i>Geo.</i> II.	22	5

44—Penalties and Forfeitures by this Act, not particularly disposed of; are to be $\frac{2}{3}$ to the King, $\frac{1}{3}$ to the Governor, and $\frac{1}{3}$ to the Suer —

45—Certificates of having given Bond in *Great-Britain*, or *Ireland*, suspected to be false or counterfeit; the Governor, or Officers of the Customs, may take sufficient Security there, for the due Discharge of the Lading in *Great Britain*: And if Certificates of the Discharge of any such Lading are suspected, the Bond there given may not be cancelled, till they are informed of the Truth of such Certificates from the Commissioners of the Customs —

46—Certificates, Cockets, Returns, or Permits counterfeited, rased, or falsified, or afterwards knowingly so used; the Offender to forfeit *l.* 500 —

47—Hats or Felts are not to be shipp'd on board any Vessel, or loaded on any Horse, Cart, or other Carriage, in order to be conveyed out of any of the *British* Plantations, to any other of the *British* Plantations or to any other Place whatsoever, upon Forfeiture of the Hats or Felts, and also *l.* 500 by every Offender for every such Offence —

48—Any Master of a Vessel, Mariner, Porter, Carrier, Waggoner, Boatman, or other Person knowingly aiding and assisting in such Offence forfeits *l.* 40 —

49—No Commissioner or Officer of the Customs, or Farmer of the Customs in the *British* Plantations, is to take any Entry Outwards or sign any Cocket, &c. for the exporting any Hats or Felts, or knowingly permit or contrive the same to be done, upon Forfeiture of his Office, and also *l.* 500 —

50—Any Person may seize and convey to his Majesty's next Warehouse all such Hats and Felts which he shall find in any Ship or Boat, or laid on or near the Shore, or in any navigable River, or upon any Horse or Carriage with intent to be exported and convey'd as above —

51—Every Offence committed against this Act may be tried in any Place in *Great Britain* or the *Plantations*, either where the Offence was committed, or the Offender or Goods are found —

52—Rum or Spirits, Molasses or Syrups, Sugars or Panicles of the Product of any Plantation in *America*, not in the Possession of his Majesty, im-

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ported into any of the *British* Plantations in *America*, are to pay the following Duties in Money of *Great-Britain*, according to the Value of 5 s. 6d. per Ounce in Silver; viz.

l. s. d.
Rum or Spirits, the Gallon ——— 0 0 9
Molasses or Syrups, the Gallon ——— 0 0 6
Sugar and Paneles, the Hund. Wt. ——— 0 5 0

and so in proportion for a greater or lesser Quantity, to be paid down in ready Money before landing

6 Geo. II. 13 1,

53 — Any of the said Goods landed before due Entry and Payment of the Duty, or without Warrant from the proper Officer, are forfeited, and may be seized by the Governor, or any Person authorized by him, or by Warrant of a Justice or other Magistrate, or by any Custom, Impost, or Excise Officer, or their Assistants

6 Geo. II. 13 { 3
11
12

54 — Any Person assisting in the unlawful landing, or receiving into their Custody any of the aforesaid Goods so landed, are to forfeit treble the Value; and for molesting the Officer in the Execution of his Duty l. 50, and to suffer 3 Months Imprisonment

6 Geo. II. 13 5, 6

55 — Officers conniving at the said Offences are to forfeit l. 50, and be render'd incapable of holding any Employment under his Majesty

56 — Masters of Ships being his Majesty's Subjects, receiving on board any of the aforesaid Goods, in order to land the same contrary to the true Intent of this Act, are to forfeit l. 100

6 Geo. II. 13 7

57 — Such Offences and Forfeitures may be prosecuted (within two Years after the Offence) in any Court of Admiralty or Record in his Majesty's Plantations where the Offence is committed: and the Forfeiture is to be divided, $\frac{1}{3}$ to the King, (out of which the Charge of Prosecution is to be paid) $\frac{1}{3}$ to the Governor, and $\frac{1}{3}$ to the Informer or Prosecutor

6 Geo. II. 13 { 3
11
12

58 — In all such Prosecutions for illegal Landing the said Goods, the *Onus probandi* is to lie on the Claimer or Owner thereof

6 Geo. II. 13 8

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America* —

59 Any of his Majesty's Subjects in any Vessel built in *Great-Britain*, and belonging to his Majesty's Subjects, of which the major Part reside in *Great-Britain*, and the Residue either in *Great-Britain*, or in some of his Majesty's Sugar Colonies in *America*, or in any Vessel belonging to his Majesty's

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Subjects residing in *Great-Britain*, and navigated according to Law, that shall clear outwards from *Great Britain* to any of the said Colonies, may ship Sugars of the Growth, Produce, or Manufacture of the said Colonies, to carry to any foreign Part of *Europe*; provided a Licence be first taken out for that Purpose, under the Hands of three of the Commissioners of the Customs, subject to the Regulations and on the Conditions following, viz.

60 The Master or Owner of the Vessel must give notice in Writing to the Customer or Collector and Comptroller of the Port, where the Vessel lies, of his Intention to proceed to the said Colonies to lade Sugars for *some other Part of Europe* than *Great-Britain*, and enter into Bond with one or more sufficient Securities, in the Sum of £.1000 if the Ship be of less Burthen than 100 Tons, and £.2000 if she be of that, or a greater Burthen, on Condition that, if a Licence be granted, the Ship shall proceed to the said Colonies; that he shall deliver the Licence to the Collector, Comptroller, and Naval Officer there, if he intends to make use of the Liberty granted by it, which he shall declare in Writing to them before he takes any Goods on board; and that no Tobacco, Molasses, Ginger, Cotton, Wooll, Indigo, Fustick or other Dying-Wood, Tar, Pitch, Turpentine, Hemp, Mast, Yards, Bow-sprits, Copper-Ore, Beaver-Skins, or other Furs of the Growth, Production or Manufacture of any of the *British* Plantations in *America*, shall be taken on board, unless for necessary Provisions in the Voyage; that, before the Vessel proceeds to any foreign Port, she shall touch at some Port in *Great-Britain*, and the Master shall deliver to the Customer or Collector and Comptroller a true Manifest, attested upon Oath, of the whole Lading, with the Marks, Numbers, Package, and Contents, and produce the Licence, with a Certificate of the Marks, Numbers, Package, and Contents, and Sorts of Sugar on board; That the Vessel shall return to *Great-Britain* within eight Months after delivering the Lading in any foreign Part, and before she returns to any of the *Plantations* in *America*; and that, if she takes any Goods on board before her Return to *Great-Britain*, they shall be entered and landed as other Ships are obliged to do by

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the Laws of the Customs. Then a Licence is to be granted for that Voyage only, to load and carry Sugars of the Growth and Production of his Majesty's *Sugar Colonies* in *America*, to any foreign Part, according to the Purport and Intention of this Act, provided the Master makes Oath as follows ;

Jurat. A. B, *that the* $\left\{ \begin{array}{c} \text{Ship} \\ \text{or} \\ \text{Vessel} \end{array} \right\}$ *called the*

[Name] whereof he this $\left\{ \begin{array}{c} \text{Deponent} \\ \text{or} \\ \text{Affirmant} \end{array} \right\}$ *is*

Master, and hath the Charge and Command for this present Voyage to [Place bound to]

being [describe the Built] $\left\{ \begin{array}{c} \text{Ship} \\ \text{or} \\ \text{Vessel} \end{array} \right\}$ *of the*

Burthen of [Number] *Tons, was built at* [Place] *in the Year* [Time when] *and that*

the said $\left\{ \begin{array}{c} \text{Ship} \\ \text{or} \\ \text{Vessel} \end{array} \right\}$ *is wholly owned by the*

$\left\{ \begin{array}{c} \text{Person} \\ \text{or} \\ \text{Persons} \end{array} \right\}$ *whose* $\left\{ \begin{array}{c} \text{Name} \\ \text{or} \\ \text{Names} \end{array} \right\}$ *and usual*

$\left\{ \begin{array}{c} \text{Place} \\ \text{or} \\ \text{Places} \end{array} \right\}$ *of Abode* $\left\{ \begin{array}{c} \text{is} \\ \text{or} \\ \text{are} \end{array} \right\}$ *undermentioned*

and subscribed by this $\left\{ \begin{array}{c} \text{Deponent} \\ \text{or} \\ \text{Affirmant} \end{array} \right\}$ *and that*

such $\left\{ \begin{array}{c} \text{Owner} \\ \text{or} \\ \text{Owners} \end{array} \right\}$ $\left\{ \begin{array}{c} \text{is} \\ \text{or} \\ \text{are} \end{array} \right\}$ *his Majesty's Bri-*

tish $\left\{ \begin{array}{c} \text{Subject} \\ \text{or} \\ \text{Subjects} \end{array} \right\}$ *and that no Foreigner di-*

rectly or indirectly hath any Share, Part, or

Interest in the said $\left\{ \begin{array}{c} \text{Ship} \\ \text{or} \\ \text{Vessel} \end{array} \right\}$ *to the best of this*

$\left\{ \begin{array}{c} \text{Deponent's} \\ \text{or} \\ \text{Affirmant's} \end{array} \right\}$ *Knowledge or Belief; and that*

he this $\left\{ \begin{array}{c} \text{Deponent} \\ \text{or} \\ \text{Affirmant} \end{array} \right\}$ *and three Fourths of the*

Mariners navigating the said $\left\{ \begin{array}{c} \text{Ship} \\ \text{or} \\ \text{Vessel} \end{array} \right\}$ *are*

his Majesty's British Subjects.

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- 1 ——— Sugars or other Goods put on board any Vessel licensed by this Act, being the Property of any other Person than some of his Majesty's Subjects, and such as shall be laden on their proper Risque and Account to be carried to foreign Parts, are forfeited ———
- 52 ——— Before any Sugars are taken on board, the Master is to deliver to the Collector, of the Port where the Vessel is to take in her Lading, the Licence, with a Certificate of Bond having been given in *Great Britain*, and to declare in Writing whether he intends to load Sugars pursuant to the Licence, otherwise the Licence is invalid ———
- 63 ——— The Exporter of the Sugars or other Goods not enumerated, before they are put on board, is to make an Entry of them in Writing with the Collector, Comptroller, and Naval Officer, expressing the Name of the Ship and Master, and where she lies, and the Place where they are to be laden or first Water-born, which must be only where an Officer is appointed to attend; or which is mentioned in the Warrant to be taken out for that purpose from the Collector and Comptroller, whereon is to be endorsed by the Exporter the Marks, Numbers, Contents, Sorts, and proper Denominations of the Sugars ———
- 64 ——— The Warrant so indorsed is to be delivered to the Officer appointed to examine and ship the same; and the Sugars are to be shipp'd in the Presence of the Officer, or at the Place mentioned in the Warrant, that the Officer may attend ———
- 65 ——— The Officer is to examine the same before shipp'd; and if the Number of Casks is greater than is endorsed on the Warrant, or if there be found any other Sugar than what is endorsed, or any Goods before enumerated; or if any enumerated Goods, except Sugar, have been put on board, or brought, or put into any Lighter or other Vessel in order to be put on board, before Entry, &c. contrary to the Directions of this Act, the said Sugars or other Goods are forfeited, together with the Lighter or Vessel employed in shipping or attempting to ship the said enumerated Goods, and the Ship or Vessel on which they are laden: And the Owner to forfeit double the Value, to be recovered in the Court of *Vice-Admiralty*, or any Court of Re-

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- cord in the *Plantations*, at the Election of the Informer or Prosecutor; $\frac{1}{3}$ to his Majesty, $\frac{1}{3}$ to the Governor of the Colony, and $\frac{1}{3}$ to the Informer or Prosecutor—
- 66—The Master of the Vessel, before he departs, is to receive the said Licence from the Collector, Comptroller, and Naval Officer, with a Certificate under their Seals of Office, and signed by them, containing an Account of the Marks, Numbers, Contents and Sorts of each Cask of Sugar so shipped. Two Copies are to be taken of the said Licence and Certificate, and attested under the Hand of the Master of the Vessel before he receives back his Licence, and to be left with the Collector, Comptroller, and Naval Officer, who are to transmit one of them to the Commissioners of the Customs in *Great Britain*—
- 67—The Master of the Vessel must proceed directly to *Great Britain* without putting into any other Place, except by Stress of Weather, (unless he is bound to the South of *Cape Finisferre*, vide Art. 73.) and upon his Return, is to deliver his Licence with the Certificate to the Commissioners of the Customs, or the Collector and Comptroller of the Port where he arrives, and also a Manifest attested upon Oath of the Marks and Numbers with the Tale and Sorts of Casks of all his Lading, and make an Entry of the Quantity and Sorts of all the Sugars which were laden and then remaining on board, and declare on Oath to what foreign Part he is bound. (The Entry to be passed by the Collector and Comptroller without receiving any Custom or Duty for the Sugars, mentioning in their Accounts that it was passed by virtue of this Act.) Then the Master to proceed, taking with him his Licence, and a Certificate under the Seals of Office from the Collector and Comptroller, that he had touched at such a Port, and in all respects complied with the Directions of this Act—
- 68—If any such Vessel proceeds to foreign Parts without touching at some Port in *Great Britain* (except as before) and complying with the Directions of this Act, and having the same certified as above, or if any Goods before enumerated, are found on board or carried to foreign Parts; the Liberty granted by

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12 Geo. II.

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this Licence is void, and the Vessel, Master, and all others concerned, are liable to the same Penalties and Forfeitures as if this Act had not been made

69—If upon Information upon Oath there is reason to suspect, that any enumerated Goods, besides Sugars, are on board; any Officer of the Customs, or Person employed by them, may enter on board and unlade the Vessel as far as they shall judge necessary to enable them to examine any Part of her, and the Goods on board, and detain her as long as is necessary; and open Cabbins, Lockers, and any Concealments, and seize all Goods found on board not mentioned in the Master's Manifest, which are forfeited

12 Geo. II. 30

70—If no other Goods are found on board, the Officer is to be at the Charge of Damage done by landing, unloading or unpacking; but not for Demurrage, or on any other Account. But if other Goods are found on board (except necessary Provisions for the Voyage) the Master is to be at all Charge

71—If the Owners are desirous to enter and pay the Duty, and land any Goods out of such Vessel, they may do it; the Master first making a Report of his whole Lading, as required by Law before this Act

12 Geo. II. 30

72—The Master upon his Return to *Great Britain*, after landing his Sugars in foreign Parts, is to deliver to the Commissioners or the Collector and Comptroller of the Port where he arrives, the Licence, with a Certificate, from the Consul or two known *British* Merchants of good Credit of the Place where they are landed, of the landing thereof, with the Number of Casks of Sugar there landed, the Marks, Numbers and Contents of each Cask, with the Name of the Ship and Master; and that no Tobacco, or other Goods before enumerated, except Sugars, have been landed out of her

12 Geo. II. 30

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

73—If a Master of a Vessel, who has taken out a Licence as above, shall, upon his Arrival in the Sugar-Colonies, deliver it to the Collector, Comptroller and Naval Officer, with the Certificate of Bond having been given in *Great Britain*, and before he lades any Goods declare in Writing upon

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Oath, that the Sugars he intends to load are to be carried to some Place Southward of <i>Cape Finis-terre</i> ; he may, in case he has complied with the Directions of this Act, proceed thither directly without touching at <i>Great Britain</i> , taking with him the Licence and Oath endorsed thereon, together with the Marks, Numbers, Package, Contents and Sorts of Sugar taken on board, and may there land the same	12 Geo. II.	30	8
74—In such case the Master within 8 Months after landing his Sugars, and before he goes again to the Plantations, is to return to <i>Great Britain</i> , and deliver his Licence as before directed, with the Oath endorsed thereon, and an Account of the Lading, together with a Certificate from the Consul, or two known <i>British</i> Merchants of good Credit, of the Place where the Sugars were landed, of the landing thereof, with the Number of Casks of Sugar landed, and the Mark, Number and Contents of each Cask; with the Name of the Ship and Master; and that they verily believe no Tobacco or other Goods before enumerated, have been there landed out of her; and the Master to make Oath of the Truth of the Certificate, and that none of the Goods before enumerated, except Sugars, were taken on board at the Colonies, or landed at the Place mentioned in the Certificate. The Master also is to make an Entry with the Collector and Comptroller of all the Sugars taken on board and landed as above, on Forfeiture of £. 100; which Entry is to be passed by them without receiving any Custom or Duty for it, mentioning in their Accounts that it was passed by virtue of this Act—	12 Geo. II.	30	8,9
PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —			
75—Upon performing the Requisites above mentioned, the Bond is to be discharged and delivered up	12 Geo. II.	30	9
76—If any such Ship, after unloading her Sugars, takes on board other Goods before her Return, all remaining on board at her Arrival in <i>Great Britain</i> are to be enter'd and landed before her Departure from thence	12 Geo. II.	30	10
77—This Act not to excuse Ships being register'd, according to 7 & 8 W. III. cap. 22.	12 Geo. II.	30	11
78—The Master or Owner of such Vessel may not advance to the Seamen or Mariners, while in Parts beyond the Seas, any Money or Effects on account of Wages, more than one Moiety of their Wages	12 Geo. II.	30	12

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due from their Departure to their Return to <i>Great Britain</i> , on Forfeiture of double the Money so advanced			
PLANTATIONS, <i>British</i>, in <i>Asia</i>, <i>Africa</i>, or <i>America</i>—			
79—Granting a false Certificate, or counterfeiting, erasing, or altering any Licence, Oath or Certificate, made pursuant to this Act, the Penalty is £. 500 Forfeit, and the Licence, Oath or Certificate render'd invalid	12 Geo. II.	30	15
80—This Act not to extend to granting a Liberty to carry any Sugars from the Sugar Colonies to <i>Ireland</i>	12 Geo. II.	30	16
81—No Ship, required to be register'd by 7 & 8 W. III. cap. 22. may be permitted to trade, or deemed qualified for that purpose within the Intent of the said Act, until the Master make Oath before the Governor or Collector of the Customs of the Plantation where he arrives, as follows : Jurat. A. B. <i>That the Ship or Vessel called the _____, whereof he this Deponent or Affirmant is Master, or hath the Charge and Command during this present Voyage, being of the Burthen of _____ Tons, came last from _____, and that she is, as he verily believes, the same Ship or Vessel described, meant and intended in and by the Certificate now produced by him, and that the same does now, as he believes, belong wholly to his Majesty's British Subjects, and that no Foreigner has directly or indirectly any Share, Property, or Interest therein, to his Knowledge or Belief</i>	15 & 16 Geo. II.	31	1
82—Any Ship loading or unloading any Goods in the Plantations before such Proof, is forfeited, and may be prosecuted, recovered, and divided in like manner, as if she had not been register'd	15 & 16 Geo. II.	31	2
83—Any Ship duly qualified to trade to, from, and in his Majesty's Plantations in <i>America</i> , being there, and the Certificate of the Register lost or mislaid, the Master is to make Oath before the Governor, or Collector of the Customs where she is, as follows : Jurat. A. B. <i>Master (or having Charge) of the Ship or Vessel called the _____, that the said Ship or Vessel has been, as he verily believes, register'd according to Law, to qualify her to trade to, from, and in his Majesty's Plantations in America, and that he had a Certificate thereof granted at the Port of _____; but that the same is lost or mislaid, and that he cannot find</i>			

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the same, and does not know where the same is, or what is become thereof; and that the same hath not been, nor shall be, with his Privy or Knowledge, sold or disposed of to any Person or Persons whatsoever; and that he this Deponent or Affirmant, and three Fourths of the Mariners navigating the said Ship or Vessel, are his Majesty's British Subjects, and that the said Ship or Vessel does now, as he believes, belong wholly to his Majesty's British Subjects, and that no Foreigner has, to his Knowledge or Belief, any Share, Property, or Interest therein.

And to give l. 500 Security if the Ship be 100 Tons Burthen or under, and so in proportion, if of a greater Burthen, with condition, that the Ship has been duly register'd, and that the Certificate of the Register, if found, shall be delivered up to the Commissioners of the Customs to be cancelled, and no illegal Use has been, or shall be made thereof; and that it has not, nor shall be fraudulently disposed of; and that the Ship does wholly belong to his Majesty's British Subjects, and that no Foreigner has any Share, Property, or Interest therein. And then the Governor and Collector of the Customs are to give the Master a Certificate under their Hands and Seals, of his having given such Bond, and made such Oath; and thereupon the Ship is to have liberty to trade for that Voyage only. The Officer who takes the Bond and Oath, is to transmit an Account thereof to the Commissioners of the Customs

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

84—The Certificate of the Register being lost, the Ship may be register'd *de novo*, upon the Master and one of the Owners making Proof upon Oath (before the Commissioners of the Customs, if any of the Owners reside in *Great Britain*, *Ireland*, *Guernsey* or *Jersey*, or before the Governor and Collector of the Customs residing in the *Plantations* in *America*, if she was register'd there, and none of the Owners reside as above) of the Loss; and likewise of the Name, Burthen, Built, Property, and other Particulars required by 7 & 8 *W. III.* cap 22. before the same Persons, and in the same manner as required upon original Registers; and giving l. 500 Security, if the Vessel be of the Burthen of 100 Tons, and in proportion for Ships of greater Burthen, to the Collector of the Port to which she belongs, that the Certificate has not been, nor shall be fraudulently disposed of, or used contrary to Law; and that when

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found, it shall be delivered to the Commissioners of the Customs to be cancelled : And a Certificate of the Register is to be delivered to the Owner by the proper Officer, as directed by the said Act of 7 & 8 W. III. mentioning the Name by which she was formerly register'd, and that this Certificate is granted in pursuance of this Act, instead of the former Certificate, which appears, by such Proof as this Act requires, to be lost

15 ——— A Duplicate of the Certificate is to be transmitted, by the Officer who granted it, to the Commissioners of the Customs

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America* —

6 ——— All Bonds, commonly called *Plantation-Bonds*, taken in *Great-Britain*, (in pursuance of 7 & 8 W. III. cap. 22. or any other Law) whereby the Goods therein enumerated are to be brought to *Great-Britain*, are to be with condition, that within 18 Months from the Date, (the Danger of the Seas excepted) a Certificate shall be produced from the Collector and Comptroller of the Port where the Goods are delivered, that they have been there landed and discharged ; otherwise the Bond to be forfeited

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87 ——— But not to extend to Bonds given for Ships which lade Rice at *Carolina* or *Georgia*, pursuant to 3 Geo. II. cap. 28. or which lade Sugars in any of the *Sugar Colonies* in *America*, pursuant to 12 Geo. II. cap. 30.

——— *Vide Coffee* 38, 40, 42. 45. *Ireland* 4.

——— *Foreign, vide Prize* 3.

——— *Spanish or Portuguese, vide Goods Inwards* 10.

PLATE, *British* — The Drawback, page 365.

——— *Vide Coin* 1, 2, 3. *Silver* 2, 3, 5, 11.

PLATTERS, *vide Tin*.

POINT-MAKERS, *vide Girdles*.

POINTS, *vide Bits, Girdles. Silk* 3. *Woollen Caps*.

POOR of the Parish — *vide Callicoes* 2. *Cattle* 2, 4, 9, 10. *Fish* 5. *Goods Inwards* 39, 68. *Officers* 36. *Popish* 2.

POPISH — Agni Dei, Crosses, Pictures, Beads, or such vain and superstitious Things, imported and delivered to any *British* Subject, to be worn or used ; the Importer and Receiver incur a Præmunire

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2 — Primers, Ladies Psalters, Manuals, Rosaries, Popish Catechisms, Missals, Breviaries, Portals, Legends, and Lives of Saints, containing superstitious Matter, printed or written in any Language ; or any other superstitious Books printed or written in the *British* Tongue, may not be imported ;

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upon Forfeiture of 40 s. for every such Book by the Importer, Buyer, or Seller; $\frac{1}{3}$ to the King; $\frac{1}{3}$ to the Suer, $\frac{1}{3}$ to the Poor of the Parish; and the Books to be burnt—

POPI\$H RELIGION, *vide Officers* 19, 37.

PORK, *vide Beef, Cattle* 1. *Flesh.*

PORTAGE DUTY, *pag.* 409, 410, 411.
— *Vide London.*

PORTERS, *vide Goods Inwards* 26, 68. *Goods Outwards* 12. *Plantations* 40.

PORTS, Members and Creeks in *England and Wales* }
1 for the lawful Landing and Shipping of Goods, (except in *Hull*;) and to what ancient and head Port such Members and Creeks shall belong, and also the Extents, Bounds and Limits of the said Ports, &c. may be appointed by his Majesty, by his Commission out of the Court of Exchequer— }
2 ——— Customer, Collector, Comptroller and Searcher of the head Ports, or their sufficient Deputies or Servants; are to reside at such Members or Creeks ——— }
3 ——— The Names of those so appointed, from *pag.* 371, to *pag.* 374. — *Vide Officers.* }
4 ——— Members and Creeks in *Scotland*, for the Importation and Exportation, and Keys or Wharfs for the Landing and Shipping of Goods and Merchandizes, may be assigned and appointed, and the Extents, Bounds, and Limits of every Port, Haven or Creek fixed and ascertained by His Majesty, by a Commission out of the Court of Exchequer there ——— }
5 ——— Customers, Collectors, Comptrollers and Searchers of the head Ports, or their sufficient Deputies or Servants; must reside at the Members or Creeks ——— }
6 ——— The Names of those so appointed, from *pag.* 374 to *pag.* 377. — *Vide Officers* 4. }

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POWDER, for Hair, made of Starch; is to be liable to the same Duties, and to enjoy the same Drawbacks as Starch ——— }
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PRECIOUS STONES, *vide* Diamonds.

PRISAGE or Butlerage of Wines—Persons free there-

1 of, customing the Wines of one not free, forfeit to the King double the Value of Prisage, and all their Goods and Chattels personal for ever : For which they may be prosecuted within 3 Years after Offence committed —

2 — And Butlerage Duties, due on the Importation of Wines ; are not to be diminished or lessened by virtue of any thing contained in this Act —

3 — The Duties of Prisage and Butlerage explained, *pag.* 65, 66.

4 — The Duty of Prisage Wines, *pag.* 4, 5, 11, 12, 16, 17, 20, 21, 23, 34, 40, 41, 42, 260, 264.

1 **PRIZE SHIPS**, how to pay Duty, *pag.* 9, 215.

— *Vide* Plantations 1, 6. Ships 37.

2 — And Goods are not to be exempted from Duties, &c. but the Goods may be unladen and brought on shore, in the Presence of the Officers of the Customs, and secured in proper Warehouses, under the separate Locks of the Collector, Comptroller, and Agent of the Captors, till they are appraised and sold ; and when they are sold, before Delivery to the Buyers, they are to pay the Custom and Excise —

3 **PRIZE GOODS** of the Growth and Product of foreign Plantations, condemn'd in and imported from the *British* Plantations in *America* ; are upon proper Certificates and Oaths, to pay the same Duties, as if of the Produce of the said *British* Plantations —

— *Vide* Goods Inwards 11.

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PROOF, or Onus Probandi—On whom to lie in Disputes concerning the Importation, Exportation, and Manufacture, &c. of Goods, *vide* Alamodes 11. Bullion 3. Coffee 21. East India 37. Goods Inwards 31. Ireland 9. Russia 3. Seizures 11, 13. Silver 10. Whalebone 4. Wooll 79. *Pag.* 358, 370.

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1 How, and in what time to be commenced, *vid.* Alamodes 5. Bone-lace 4. Books 3. Callicoes 2. Cloths 17. Drawbacks 7. East India 8, 32. Fish 4. Goods Inwards 22, 43, 47. Informations 3, 4, 7, 8, 10. Ireland 8. Offences 1. Plantations 27, 57. Prisage 1. Salt 46. Seizures 15, 17. Ships 44. Trials. Wines 13. Wooll 25, 48.

2 — Which may be commenced before, and heard and determined by the Justices of the Peace, *vide* the Titles Justices, Offences 1. and Seizures 18, 19, 20.

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PUMMELS, *vide Bits.*PURSERS, *vide Girdles.*PURSES, *vide Girdles. Woollen Caps.*

QUAKERS—Their Affirmation and Declaration allowed by 7 & 8 *W. III. cap. 34.* and 13 & 14 *W. III. cap. 4.* to be accepted instead of an Oath, in all Cases where by Law an Oath is required; continued for ever —————

2—The said Affirmation or Declaration to be in these Words, *I A. B. do solemnly, sincerely, and truly declare and affirm, That, &c.*

3—Such solemn Affirmation or Declaration is to be adjudged to be of the same Force and Effect in all Cases; as it an Oath had been taken in the usual Form —————

4—Convicted of a wilful, false and corrupt Affirmation or Declaration; are to suffer as for wilful and corrupt Perjuries —————

QUARENTINE—The Act of the 9 *Ann. cap. 2.* repealed, and the Persons, Ships, and Goods subjected to different Regulations from 2 *June 1733*, for two Years, and from thence to the End of the then next Session of Parliament —————

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RULES, Orders and Directions annexed to the Book of Rates, from *pag. 299,* to *pag. 305.*

RUM, imported in Casks not containing 60 Gallons at the least, (except for the Seamen's Use,) forfeited, or the Value: But if it appears to the Satisfaction of the principal Officers of the Customs, to be imported without Fraud or Concealment, may be admitted to Entry —————

—————*Vide Arrack 9*

2 ——— Or Spirits of the *British* Sugar Plantations imported directly into *Great Britain*, may, on Entry, and before Payment of the Duty of Excise, be landed and put into Warehouses, provided by the Proprietor or Importer, and approved of by the Commissioners of Excise, under the joint Locks of the Proprietor and Warehouse-Keeper; Security being first given to pay the said Duty (according to the Gauge at Landing) as soon as such Rum or Spirits shall be sold, or at the End of six Months, if they shall not be then sold —————

3 ——— If the Duty is not paid at the Expiration of the said six Months, the Commissioners may cause such Rum or Spirits to be sold by Auction; and out of the Produce discharge the Duty, and all Expences; and pay the Surplus, if any, to the Proprietor —————

4 ——— Landed without being enter'd at the Custom-House, and with the Collector of Excise, or without a Warrant from the proper Officers, or without the Presence of an Excise-Officer, forfeited; one Moiety to his Majesty, the other to such Person as shall seize, inform or sue for the same —————

5 ——— May from time to time be delivered out of such Warehouses (but not in less Quantities than one Cask, containing at least 20 Gallons, unless it was for the Use of the Seamen in the Voyage) on paying the Duty; and producing to the Warehouse-Keeper, and Officer appointed to attend, a Warrant or Certificate from the Collector, certifying such Payment —————

6 ——— Warehouse-Keeper and Officers appointed to attend Warehouses, are to enter in proper Books, Accounts of all Rum, &c. as shall be brought into, and carried out of their respective Warehouses; and at the End of every

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fix Months transmit an Account thereof upon Oath to the Commissioners of Excise, together with what is remaining; and if it shall appear to the said Commissioners, that any of the said Rum, &c. has been delivered out before Payment of the Duty, then such Warehouse-Keepers and Officers respectively offending, shall be disabled to hold any publick Office, and also forfeit <i>l.</i> 100— — <i>Vide Arrack</i> 1, 2, 4, 7. <i>Brandy</i> 3, 6, 8, 10, 11. <i>Coffee</i> 34, 35, 36. <i>Ireland</i> 4. <i>Plantations</i> 52.	15 & 16 Geo. II. }	25	4
RUSSIA Company —Any <i>British</i> Subject may be free 1 of it; upon Payment of <i>l.</i> 5 for Admission— 2—Any Person free of this Company may import, in <i>British</i> built Ships, from <i>Russia</i> , any Goods of the Growth, Produce, or Manufacture of <i>Persia</i> , purchased by Barter or with the Produce, of Commodities exported from <i>Great Britain</i> to <i>Russia</i> , (except Gold and Silver in Coin or Bullion) and from thence carried into <i>Persia</i> , to the Truth whereof the Importer is to make Oath; paying the same Customs as such Goods are liable to, if imported from the <i>Levant</i> Seas, by any Person belonging to the <i>Turkey</i> Company— 3—If any Doubt shall arise, whether any of the Goods so imported be of the Growth, &c. of <i>Persia</i> , or not, or were imported contrary to this Act, and for that reason shall be seized as forfeited; the Proof thereof shall be incumbent on the Importer or Claimer— 4—Wrought Silks, and other Manufactures of <i>Persia</i> , mentioned in Act 11 & 12 <i>W. III.</i> cap. 10. are not to be worn in this Kingdom, but are to be under the Regulations mentioned in the said Act— <i>Vide East-India, Art. 28 to 39.</i> — 5—Nothing in this Act is to deprive the <i>East-India</i> Company from enjoying their full Powers, Privileges, &c.— — <i>Vide Goods Inwards</i> 6. <i>Naval Stores</i> 3.	10 & 11 W. III. } 14 Geo. II. } 14 Geo. II. } 14 Geo. II. } 14 Geo. II. }	6 36 36 36 36	1,2 1,2 4 3 6
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	ing back, or relanding the same; forfeit 2 s. for every Ell	—8 Geo. II. —15 & 16 Geo. II.
17 Geo. II. Ga. I.	2 SAIL-CLOTH <i>British</i> -made—Or CANVAS <i>foreign</i> , usually enter'd as <i>Hollands Duck</i> , or <i>Vitery Canvas</i> , used in making Sails, must at Importation be stamped with a Stamp (to be provided by the Commissioners of the Customs) denoting the Place from whence the same was brought	—9 Geo. II.
	3 — For counterfeiting the said Stamp, or knowingly exposing to Sale any <i>foreign</i> Sail-cloth or Canvas with a counterfeit Stamp thereon, the Forfeiture is <i>l. 50</i>	
10 Geo. II.	4 — No Person to work up any such <i>foreign</i> Sail-cloth or Canvas without the Stamp, upon Forfeiture thereof, and <i>l. 20</i>	—9 Geo. II.
	5 — Every Ship or Vessel built in <i>Great Britain</i> , or his Majesty's Plantations in <i>America</i> , is, on her first setting out to be furnish'd with a compleat Sett of Sails of <i>British</i> Sail-cloth, upon Penalty of <i>l. 50</i> , to be paid by the Master thereof	—9 Geo. II.
14 Geo. II.	6 — <i>British</i> —Every Manufacturer must affix or impress a Stamp, containing his Name and Place of Abode, on every Piece of Sail-cloth made by him	
	7 — If any Person shall sell or expose to Sale, or work up into Sails any Piece of <i>British</i> Sail-cloth without being so stamp'd, and be convicted thereof by the Oath of a credible Witness, before one or more Justices of the Peace of the County, &c. where the Offence is committed, he is to forfeit <i>l. 10</i> for every Piece	—9 Geo. II.
	8 — Any Person wilfully cutting off or obliterating such Stamp, or using a Stamp containing the Name and Place of Abode of any other Person, is upon conviction to forfeit <i>l. 5</i> for every Offence, to be recover'd by Distress and Sale of the Offender's Goods, by Warrant from two or more Justices, to be applied to the Use of the Informer	
14 Geo. II.	SALE publick—In what Cases to be made; <i>vide Alambodes 9, 10. Brandy 8. Coffee 26, 27. East-India 4, 35. Goods Inwards 24, 52. Rum 3. Seizures 20. Ships 8. Silks 2. Tea 4. Tobacco 21. Wines 9. Wooll 47, 81. Page 360.</i>	
14 Geo. II.	SALT—Ships laden with Salt hovering on the Coasts, and not proceeding directly to some Port, may be compelled to come into Port; and in 20 Days, either to enter the Salt, or proceed on their Voyages; on Forfeiture of the Salt, and double the Value, to be recovered of the Master	—1 Ann.— —3 Geo. II. —5 Geo. II.

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3—Officers obstructed; every Offender is to forfeit £. 40			
4—Not enter'd, or unladen within 20 Days after the Ship's coming into Port, or the Ship not proceeding on her Voyage to some other Port; forfeited, and double the Value; to be recovered of the Master	—1 Ann.—	21	7
5—Imported in Ships under 40 Tons, or otherwise than in Bulk, (except for the Ship's Provisions;) forfeited, and double the Value	—1 Ann.— —3 Geo. II.— —5 Geo. III.—	21 20 6	8 18 1
6—Of the Produce or Manufacture of <i>Great-Britain</i> or <i>Ireland</i> , or other Salt coming from <i>Ireland</i> or the <i>Isle of Man</i> , may not be imported, or brought into any Port or Place of <i>Great-Britain</i> , nor taken out of any Ship or Vessel, nor put on shore within any of the said Ports or Places, upon Forfeiture thereof, together with the Vessel, and all her Tackle and Apparel	2 & 3 Ann.— —5 Ann.—	14 8	1 Art 8
7—Persons delivering, conveying, or assisting; forfeit £. 20 each, or 6 Months Imprisonment			
8—Such Salt may be seized within two Months; and if not claimed within 20 Days, and Security given for the Value; the Salt and Ship are to be sold to the best Advantage	2 & 3 Ann.—	14	2
9—Taken in for curing Fish, or for the Ship's Provisions, from any foreign Parts; the Duty whereof must be paid within 10 Days, upon Forfeiture, and double the Value	2 & 3 Ann.— —5 Geo. I.—	14 18	6 18
10—Ships forced in by Strefs of Weather, &c. provided the Duty be repaid within 20 Days after Arrival, and before Relanding	2 & 3 Ann.—	14	4
11—Carried Coastwise by Certificate	2 & 3 Ann.—	14	3
12—Taken in by Fishermen to cure Fish at Sea; upon Oath before the Salt-Officer that it was taken on board from some Port of <i>Great-Britain</i> , mentioning the Place, and not out of any Vessel at Sea	2 & 3 Ann.—	14	5
13—Imported from <i>Jersey</i> , <i>Guernsey</i> , <i>Sark</i> , and <i>Alderney</i> ; liable to the same Duties as any other foreign Salt	—5 Geo. I.—	18	11
14—Taken in only for the Ship's Use, or for curing of Fish; not enter'd within ten Days after coming			

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- into Port, and before the landing, &c. is forfeited, with double the Value, by the Master of the Ship, or the Owner of the Salt ————— } 2^d 3 Ann. —
—5 Geo. I. —
- 15 SALT—Foreign, landed before Entry, and the Excise Duty be satisfied, or without a Warrant from the Collector, or Officer appointed for the Duty on Salt, is forfeited, or the Value thereof, and 10 s. per Bushel; and every Person concerned is to forfeit l. 100 ————— } 5th 6 W & M. —
—7 W. III. —
—5 Geo. I. —
9th 10 W. III. —
—5 Geo. II. —
- 16 ——— The Persons in whose Custody such Salt is found, are liable to the same Penalties, as if they had been the Importers; unless they make it appear from whom they had it ————— } —1 Ann. —
- 17 ——— Imbezzeled after Importation, and before Warehousing; the Forfeiture is 20 s. for every Bushel of lb 84 ————— } —5 Geo. I. —
—3 Geo. II. —
—5 Geo. II. —
- 18 ——— Cellared and locked up, may not be removed without a Warrant or Permit for the Conveyance; upon Forfeiture thereof, besides 10 s. per Bushel, and l. 20 for every such Offence; to be recovered of the Importer, and of every Person concerned in the Removal ————— } —5 Ann. —
- 19 ——— Importers to be charged with the full Quantity of Salt cellared; tho' upon clearing such Cellar or Warehouse there may appear to be a Deficiency ————— } —5 Ann. —
- 20 ——— At the end of every fishing Season, the Officer is to take an Account of the Salt remaining, which must be forthwith locked up as before; and the Proprietors are to deliver them an Account upon Oath, of the Quantity of Fish exported, (confirmed by a Certificate of the Officers of the Port of Exportation) or of the Red or white Herrings enter'd for Home-Consumption, on which the said Salt had been used ————— } —5 Geo. I. —
—8 Geo. I. —
—8 Geo. I. —
—3 Geo. II. —
—5 Geo. II. —
- 21 ——— But if delivered over by the Proprietors to any other Persons for the Curing of Fish; it must be so expressed in his Accounts, and made appear by Oath or otherwise, that it was so used; upon Forfeiture of l. 50: And the Persons to whom delivered, must upon Oath likewise, give an Account of the Salt by them used in the curing of Fish exported; confirmed by the Certificate of the Officers of the Port of Exportation ————— } —5 Geo. I. —
—8 Geo. I. —
—11 Geo. I. —
—3 Geo. II. —
—5 Geo. II. —
- 22 ——— Such Salt not so accounted for within three Months, after the Expiration of each Year; the Forfeiture is 10 s. per Bushel ————— } —
- 23 ——— Such Salt as cannot be accounted for, having been sold, given away, or used for any other Purpose; the Proprietor, or the Person to whom delivered, and the Buyer, are each

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of them to forfeit 20 s. <i>per</i> Bushel ; $\frac{1}{3}$ to the Use of his Majesty, and the Remainder to the Informer or Suer —————	—5 Geo. I.—	18	2
24 ——— In Default of Payment within 14 Days ; if sufficient Effects cannot be found, the Offenders must be sent to the House of Correction, for any Time not exceeding three Months —————	—3 Geo. II.—	20	10
	—5 Geo. II.—	6	1
25 SALT—Fish cured with Salt, delivered out of Warehouses ; not exported while good and merchantable, may be destroyed in the Presence of an Officer, and his Certificate thereof accepted instead of that for Exportation —————	—8 Geo. I.—	4	4
26 ——— Foreign Salt from <i>Scotland</i> into <i>England</i> , and all Salt brought Coastwise—May not be delivered, nor a Warrant granted for the Landing ; till a Certificate of the true Quantity on board, signed by the Custom and Salt Officers of the Loading-Port, be produced to the Salt Officer of the Delivering-Port, and Oath be made before the Salt Officer by the Master, Mate, or Boatswain, That to his Knowledge there has not been taken on board any Salt since he came from such Port ; upon Forfeiture of double the Value, and 10 s. <i>per</i> Bushel—	5 & 6 W. & M.	7	9
	9 & 10 W. III.	44	12
	—5 Geo. I.—	18	20
	—3 Geo. II.—	20	2, 10
	—5 Geo. II.—	6	1
27 ——— Part only of such Salt landed, and the Ship proceeding with the Remainder ; the Quantity delivered must be certified by the Officers, on the Back of the Cocket, Transire or other Warrant, or else by a separate Certificate under the Hand and Seal of the Officers—			
28 ——— Officers at the Delivering-Port, may demand a sight of the Permit and Cocket, and are to weigh the Salt upon unloading ; and if found to be more in weight than expressed in such Permit and Cocket, the Surplusage is forfeited —————	10 & 11 W. III.	22	12, 13
	—5 Geo. I.—	18	21
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29 ——— Masters refusing to shew the Permit and Cocket, the Salt may be seized and detained ; and if not produced within four Days, the Salt is forfeited —————	—5 Geo. II.—	6	1
30 ——— For which the Duties have been drawn back ; fraudulently relanded, without Entry and Repayment of the Duties ; the Offender is to forfeit double the Value thereof, and 10 s. <i>per</i> Bushel, and to be subject to such other Penalties and Forfeitures as in Case of foreign Salt illegally landed— ——— <i>Vide</i> Salt 15.	5 & 6 W. & M.	7	20
	9 & 10 W. III.	44	27
	—5 Geo. II.—	6	1
31 ——— Landed in <i>Ireland</i> ; not to have any Drawback, unless enter'd Outwards for some Port in <i>Ireland</i> —————	—5 Ann.—	29	23
	—3 Geo. II.—	20	2
	—5 Geo. II.—	6	1

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32 SALT—Shipped for <i>Ireland</i> —Debentures not to be made out, nor Drawback allowed, till a Certificate, under the Hand of the Collector of some Port in <i>Ireland</i> , of the particular Quantity there landed, be produced ; the Drawback may not be allowed for any more than such Quantity—	—1 Ann. — —3 Geo. II. — —5 Geo. II. —	21 20 6	11 2 1
Except { The Allowance for waste, being 4 Bushels for every 40 Bushels of white Salt, and 2 Bushels for every 40 Bushels of Rock Salt—	—5 Ann. —	29	14
33—Shipped for <i>Ireland</i> , and lost at Sea by sinking of the Ship, or taken by Enemies ; upon due Proof made within 6 Months, by the Oaths of two credible Witnesses, before the Justices of the Peace at the General Quarter Sessions, and their Certificate thereof produced ; the Drawback may be allowed, or the Security vacated —	4 & 5 Ann. — —3 Geo. II. — —5 Geo. II. —	12 20 6	11 2 1
34—After put on board any Boat, Barge, &c. in order to be exported to foreign Parts ; may not be taken out, unless to be put into the Ship wherein it is to be exported ; nor landed in <i>Great-Britain</i> , except in the Presence of a Salt-Officer ; upon Forfeiture of the Boat, &c. Goods, and <i>l.</i> 20 by every Person concerned, or 6 Months Imprisonment—	—5 Geo. I. —	18	23
35—Ships laden with Salt to be exported ; drove in- to Port by Strefs of Weather, or other unavoidable Necessity ; Salt-Officers may go and remain on board, till the Salt be re-enter'd, or the Ships proceed on their Voyages—	—1 Ann. — 2 & 3 Ann. — 3 Geo. II. — 5 Geo. II. —	21 14 20 6	12 4 2, 4 1
36—Such Salt may be relanded within 20 Days ; upon due Entry, and Repayment of the Duty for the whole Quantity enter'd Out-wards—			
37—Refusing Officers to come on board ; Penal-ty <i>l.</i> 20 —			
38—Unladen before due Entry, or Repayment of Duty ; forfeited, with the whole Cargo remaining on board —			
39—Shipped for Exportation, or to be carried Coast- wise—The particular Quantity must be expressed in the Cocket, which must be signed by the Salt-Officer, and given without Fee or Delay ; and if the Ship puts into any Port of <i>Great-Britain</i> , the Officers of the Customs and Salt-Duty may de- mand a sight thereof ; and upon Oath made before the Collector or Customer, that they have just Cause to suspect that there is less on board than expressed in such Cocket, the Salt may be weighed	—1 Ann. —	21	13
40—If upon weighing ; a Deficiency be found, af- ter a reasonable Allowance made for Waste, &c. the Remainder is forfeited —			

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41 SALT--Shipped for Exportation, or to be carried Coastwise--Perished by the sinking of the Ship before gone out of Port, and before the Exporter is entitled to the Drawback; upon Proof of such Loss before the Justices of the Peace at the General Quarter-Sessions, they are to grant the Exporter or Proprietor a Certificate thereof; which being produced to the Officers, they are to permit the like Quantity therein mentioned, to be brought, without Payment of any Duty of Excise-----	2 & 3 Ann. — — 3 Geo. II.	14 20	10 2
42 — Not to be shipped in order to be sent Coastwise by a Retailer or Shop-Keeper; till it be made appear by Oath or otherwise, before the Officers, That the Duty has been paid, or secured to be paid, or that it was bought of some other Retailer, or Shop-keeper, that had paid the Duty-----	5 & 6 W. & M. 9 & 10 W. III. 3 Geo. II. — 5 Geo. II. —	7 44 20 6	8 11 2 1
43 — Upon reshipping from any Boat, &c. on board any Ship to be carried Coastwise; the Master of the Boat, &c. must before any Dispatches be granted, make Oath before the Salt-Officer, That it is truly reshipped, and not augmented or diminished; upon Forfeiture of double the Value, and 10s. per Bushel-----	— 5 Geo. I. — 3 Geo. II. — 5 Geo. II. —	18 20 6	25 24 10 1
44 — Belonging to <i>British</i> Subjects, that has paid the Duty; perished or lost in any Port of <i>Great-Britain</i> , or shipped Coastwise and lost at Sea, by Storms, &c. upon Proof of such Loss, and that it was not occasioned by Leakage, or Negligence, made by the Oaths of two or more credible Witnesses, (whereof the Master or Mate to be one,) before the Justices of the Peace at the General Quarter-Sessions; they are to grant a Certificate of such Proof being made; which being produced to any of the Officers appointed to collect the Duty upon Salt, he is to permit the like Quantity to be bought free of Excise-----	5 & 6 W. & M. 9 & 10 W. III. 2 & 3 Ann. — — 8 Geo. I. — 3 Geo. II. — 5 Geo. II. —	7 44 14 4 20 6	21 28 18 11 2 1
45 — Imported not of the Product of <i>Great Britain</i> , to be deemed <i>foreign</i> , and charg'd accordingly-----	5 & 6 W. & M.	7	13
46 — Exported to the <i>Isle of Man</i> , <i>Jersey</i> or <i>Guernsey</i> , entitled to the Drawback-----	2 & 3 Ann. —	14	9
47 — Any Salt-maker, Importer of Salt, or any Refiner or Proprietor of Rock-Salt, refusing, upon due Request or Demand made by the Salt-Officer, in the Day-time, or in the Night in the Presence of a Constable or other lawful Officer of the Peace, to permit such Officer to enter his Works, Warehouses, or other Places by him made use of for making, laying, refining, or keeping of Salt, is to forfeit <i>l.</i> 40 for every such Offence-----	— 1 Ann. —	21	2

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48 SALT—Rock Salt, Salt Rock, or Refined Salt exported to Parts beyond the Seas—The Exporter to be paid by the Salt-Officer, for every Bushel of Rock Salt or Salt Rock after the Rate of 65 lb to the Bushel, and of Refin'd Salt after the Rate of 56 lb to the Bushel, all the Duties which have been paid for the same, within two Days after Demand, on a Debenture, to be prepared by the Collector of the Customs, verified by the Searcher as to the Quantity shipp'd; the Oath of the Exporter being first taken that the Duties were paid, and that it is to be exported beyond the Seas, and not relanded in *Great Britain*; which Debenture is to be given without Fee or Reward

10 Geo. III.	22	7
1 Ann.	21	9

—Vide Salt 53.

49—Rock or White Salt not to be shipped on board any Vessel for Exportation, or to be carried Coastwise, without being first weighed by the Officers appointed by the Commissioners of Excise, and a Permit or Certificate of the Quantity obtained, upon Penalty of Forfeiture of the Salt, and 10 s. per Bushel; unless the Officer refuses, or does not attend to weigh it, or refuses a Permit or Certificate when weighed

10 Geo. III.	22	{ 10
		{ 11

50—The Officer refusing such Permit (which is to be given *gratis*) is to forfeit l. 5. to the Person grieved

51—Carried Coastwise, an Allowance to be made for Waste, viz. 3 Bushels for every 40 Bushels of White Salt, and 1 Bushel and an half for every 40 Bushels of Rock Salt

5 Ann.	29	4
6 Ann.	12	8

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52—The Allowance to be made but once, tho' the Salt should be carried Coastwise from several Ports or Members of Ports

53—Foreign or *English*, Rock or Refined Salt—The Exporter to have no greater Allowance on prompt Payment, and for Waste, and upon Exportation of the same, than what was paid or secured for the Duty at first

5 Ann.	29	16
5 Geo. II.	6	5

54—*English* to have 9 Months, and Rock Salt 12 Months for Payment of Excise

5 Ann.	29	5
--------	----	---

55—*Scots*—Imported into *England*, to pay 2 s. 4 d. per Bushel during the Continuance of 2 s. 4 d. per Bushel on *English* Salt, imposed by 9 & 10 W. III. cap. 44.

56—And during the said time, no Salt may be brought from *Scotland* to *England* by Land in any manner, upon Forfeiture thereof, with the Cattle and Carriages, and 20 s. per

5 Ann.	8	Art 8
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Bushel to be recover'd of the Carrier or Owner; and the Person carrying the same to be imprisoned by any one Justice of the Peace for six Months, and until the Penalty be paid—

SALT—For other Circumstances and Regulations, *vide* *Bushel*. *Deal-Boards*. *Fish* 6, 16, 32, 33, 35, 36, 37, 38. *Goods Inwards* 1, 4, 6. *Officers* 18. *Plantations* 32, and *Pag.* 59, 60.

SALTS, *vide* *Tin*.

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SCAVAGE Duty, from *page* 391, to *pag.* 400.

— *Vide Aliens* 10. *London*.

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SCISSORS, *vide* *Girdles*. *Woollen Caps*.

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1 Causes thereof, *vide the respective Articles refer'd to by the Figure or Figures annex'd to the following Heads*, viz. *Alamodes* 2, 8, 9, 18, 19, 20. *Aliens* 4. *Ammunition* 1. *Arrack* 1, 2, 3, 7, 9. *Bits*. *Boats*. *Bonelace* 1. *Books* 1, 4. *Brandy* 2, 3, 11, 14. *Bullion* 2. *Butter*. *Buttons*. *Callicoes* 1. *Candles*. *Cards for Wooll*. *Cattle* 2, 4, 11, 12. *Chocolate* 1. *Cloth*s. *Coals* 4, 7. *Cocoa Nuts* 5. *Coffee* 4, 5, 7, 8, 10, 20, 26, 27, 31, 36, 45. *Coin* 1, 2, 4. *Corn* 9. *Deal-Boards*. *Drawbacks* 6, 7. *East-India* 4, 7, 12, 14, 18, 29, 35, 40. *Fish* 1, 2, 6, 17, 19, 23, 34, 36. *Flesh* 2. *Frames*. *Girdles*. *Gold or Silver Thread*. *Goods Inwards* 1, 6, 7, 8, 20, 21, 22, * 25, 27, 28, 30, 37, 44, 45, 62, 70, 71. *Goods Outwards* 1, 5, 6, 16, 19. *Goods Coastwise Outwards* 1, 2. *Goods Coastwise Inwards* 2, 4, 5. *Gunpowder* 5. *Hides* 6. *Hops* 1, 3, 5. *Ireland* 4. *Iron* 1. *Isle of Man* 3. *Malt* 1, 2, 3. *Metal* 1, 2. *Mussins* 1. *Pacquet-Boats*. *Paper* 3. *Pepper* 1. *Plantations* 9, 10, 15, 29, 30, 31, 34, 47, 53, 61, 65, 69. *Rags*. *Rum* 1, 4. *Sail*.

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- 2 SEIZURES and Forfeitures of Ships—For the several Causes thereof, *vide Ships* 47.
- 3 SEIZURES of Ships and Goods as forfeited, for un- lawful Importation, and Exportation, or for Non- Payment of Duties ; may be made only by Officers of the Customs, or Persons authorized by War- rant from the Treasury, or by special Commission under his Majesty's Great or Privy-Seal : And if made by any other Persons, they are void——— } ^{13 & 14} }
Car. II. }
- Vide Officers* 27, 29.
- 4 ——— Except in { *Alamodes* 8. *Arrack* 1, 7. *Brandy* }
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ing Cases ; { *Inwards* 44, 45. *Ireland* 4. }
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- 5 ——— Officers making collusive Seizures of foreign Goods, in order to evade the Duties ; are to for- feit .l. 500, and be rendered incapable of serving his Majesty : And the Importers or Owners are to forfeit treble the Value of the Goods——— } —5 Geo. I.—
12 Geo. I.—
- 6 ——— Officers, or Proprietors discovering their Of- fences to the Commissioners of the Customs, within two Months, so as to convict their Accomplices ; are to be acquitted——— } —5 Geo. I.—
- 7 ——— Other Persons so discovering within three Months ; are to have half of his Majesty's Share——— } —5 Geo. I.—
- 8 ——— Not prosecuted to effect for the bringing of them to Trial and Condemnation, by the Seizer or Informer ; may be seized or informed against, or an Action brought by way of Deveneron, by any other Officer, &c. who is to be esteemed as the true first Informer or Seizer——— } ^{13 & 14} }
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- 9 ——— Officers or Informers may not compound any Seizure, under one third Part of the appraised Value ; upon Forfeiture of Office——— } ^{13 & 14} }
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- 10 ——— Composition of Petty Seizures, *vide pag.* 16.
- 11 ——— In all Suits and Informations upon any Act con- cerning the Importation of Goods ; if the Pro- perty be claimed by any Person as the Importer, the *Onus probandi* is to lie on the Owner or Claimer——— } ^{13 & 14} }
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12—Upon Entry of Claim to any prohibited or uncustomed Goods, Ships, Vessels, or Boats; the Claimer must give Security in the Penalty of l. 30, in the Court where prosecuted, to pay the Costs; in Default whereof, within the Time limited by the Course of such Court, the Goods may be recovered —

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13 SEIZURES—Foreign Goods seized for Non-payment of Duties, or any other Cause—In Disputes, whether the Duties have been paid, or the Goods have been lawfully imported, or legally compounded for, or condemned, or concerning the Place from whence imported; the Proof is to lie on the Owner or Claimer—

14—In Seizures or Informations upon the Act of Navigation, 12 Car. II. cap. 18. the Defendant may have a Commission out of the High Court of Chancery, to examine Witnesses beyond the Seas, and a competent Time allowed before Trial; and such Examination is to be admitted for Evidence, as if given *vivâ Voce*—

15—In every Action, Suit, Indictment, Information, or Prosecution commenced against Officers of the Customs, &c. for any Matter or Thing done by Virtue, or in Pursuance, or Execution of this, or any other Act relating to the Customs and Navigation; the Defendants may plead the general Issue, and give those particular Acts, and the special Matter in Evidence for their Defence, in any of the Courts of Justice; and if, upon Trial, a Verdict pass for the Defendants, or the Plaintiffs discontinue or forbear their Actions, or become Non-suited, or Judgment be given against them by Demurrer or otherwise; the Defendants are to have [full, double or treble] Costs of Suits awarded against such Plaintiffs, &c.—

16—Writs of Delivery may not be granted out of the Court of Exchequer for Goods seized, but upon good Security, and only for such Goods as are perishable; or where the Informer defers or delays coming to as speedy a Trial, as the Course of that Court will permit—

17—Forfeitures and Penalties may be sued for, prosecuted, and recovered by Action of Debt, Bill, Plaint, Information, or Indictment in His Majesty's Court of Exchequer, or any other of His Majesty's Courts of Record; wherein no Essoign, Protection, Privilege, or Wager of Law, or any more than one Imparlance, must be allowed or admitted—

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—8 Ann.—

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—12 Geo. I. 28

13 & 14
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13 & 14
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18	Except in the following Cases; viz.—	Which see.		
	{ Brandy 12 ————— Coffee 34 ————— Drawbacks 8 ————— Goods Inwards 27, 28, 68 ————— Salt 47 ————— Spirits ————— Wooll 79 —————			
19	SEIZURES—Upon Seizures of Goods run or prohibited, and of the Vessels, Carriages, Horses, &c. which may be tried before the Justices of the Peace.—One or more of the said Justices may administer an Oath to Persons skilled in the Nature of the Goods, &c. seized; to view the same, and to return the Species, Quantity, Quality, and Value thereof to the said Justices, in a limited time; in order that Informations may be exhibited for their hearing and determining such Seizures—	12 Geo. I.	28	16
20	After Condemnation, by the Judgment of such Justices, the Goods, &c. are to be publicly sold to the best Bidder; at such Places and Times as the respective Commissioners shall think proper—			
21	Of Goods liable to Duties, forfeited for being shipped or put into any Boat, &c. with Intent to be exported, or for being unshipped to be laid on Land, out of any Ship from foreign Parts, before the said Duties are paid, secured, tender'd or agreed for, and all Forfeitures and Penalties; one Moiety of the Rate or Value thereof, is to be for the Use of his Majesty, his Heirs and Succeedors, and the other Moiety to the Person that seizes, informs or sues for the same—	12 Car. II.	4	4
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22	On all Trials of Seizures, the Seizure, together with the Method and Form of making it, shall be taken to have been done in the Manner as set forth in the Information, without any Evidence thereof; and all Judges and Justices of the Peace are to proceed to the Trial of the Merits of the Cause, without inquiring into the Fact, Form, or Manner of making the Seizure—	9 Geo. II.	35	34

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land; the Charges of keeping them up to be paid
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the Excess due to the Commissioners of the
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———*Vide Officers 21. Viſual 2, 3.*

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SHEEP, Lambs, or Rams alive, exported; for the
1 first Offence the Exporter, his Aiders or Abettors
are to forfeit all their Goods for ever, and to suffer
a Year's Imprisonment without Bail or Mainprise,
and then to have their left Hands cut off in a
Market-Town, upon a Market-Day, and be there
publickly nail'd up ———

2 ——— Persons offending a second time; are to be
adjudged Felon, and to suffer Death accord-
ingly ———

3 ——— The Offences, to be heard and determined by
the Justices of Oyer and Terminer, Goal-
Delivery, and Justices of the Peace ———

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SHERIFF, *vide Informations 12.*

SHIPS Inwards, of 50 Tons or under, laden with cus-
1 tomable and prohibited Goods, hovering on the
Coasts within the Limits of any Port, or, if laden
with Brandy, within two Leagues of the Shore,
pretending to be bound to foreign Parts, and not
proceeding on their Voyages; the Master may be
compelled to give Security in treble the Value of
the Goods, to proceed and to land them in foreign
Parts: On Default whereof, (unless permitted by
the Collector to make a longer Stay, which
must not exceed 20 Days,) the Goods must be
secured, and the Duties paid; or if they are Wooll,
or such Goods as are prohibited, they will be for-
feited ———

———*Vide Arrack 9. Salt 1.*

2 ——— After the Goods are brought on Shore, and
secured by the Officers, the Bond must be
delivered up ———

3 ——— Or if not brought on Shore; upon producing
a Certificate under the common Seal of the
chief Magistrate of any Place beyond the
Seas, or under the Hands and Seals of two

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9 & 10 W. III.	23	14
— 1 Ann. —	7	3
— 1 Geo. I. —	1	3
— 1 Geo. II. —	1	4
— 10 Ann. —	26	168
3 Hen. VI.	2	1
— 8 Eliz. —	3	1, 2, 4
— 5 Geo. I. —	11	8
— 6 Geo. I. —	22	32
— 9 Geo. I. —	8	8
— 2 Geo. II. —	28	3
— 5 Geo. I. —	11	9
— 9 Geo. I. —	8	8
— 2 Geo. II. —	28	3

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known *British* Merchants there residing, telling the Landing, or upon due Proof that the Goods were taken by Enemies, or perished at Sea; the said Bond is to be vacated and discharged

Masters of such Ships suffering foreign Goods to be put out, or Wooll, Wooll-fells, Mortlings, Shortlings, Yarn made of Wooll, Wooll-flocks, Fuller's Earth, Fulling Clay, or Tobacco-Pipe Clay to be taken in; besides former Penalties, are to suffer six Months Imprisonment without Bail or Mainprize

— *Vide Wooll* 17.

5—The Tonnage of such Ships is to be measured and ascertained by the following Rule, *viz.* Take the Length of the Keel within board, (so much as she treads on the Ground,) and the Breadth within board by the Midship Beam, from Plank to Plank, and half the Breadth for the Depth; then multiply the Length by the Breadth, and that Product by the Depth, and divide the whole by 94, the Quotient will give the true Contents of the Tonnage

6 SHIPS—Of Foreigners freighted towards *Great Britain*, or elsewhere; may not be compelled to come into any Port of *Great Britain*, nor to tarry there against the Wills of the Masters, &c. and if such Ships come voluntarily, or be driven in, part of the Goods may be delivered, and the Duties paid, and the Ships be permitted to proceed with the Remainder, where the Masters, &c. please, without Payment of Duties

— *Vide Goods Inwards* 17.

7—In Distress—Upon Application of the Commander of any Ship stranded, or being in danger of stranding; Sheriffs, Justices of the Peace, &c. and Officers of the Customs, may summon Persons to assist in preserving such Ships and Cargoes, and may command Ships riding at an Anchor to assist by their Boats, and as many Hands as they can conveniently spare: Commanders of such Ships, refusing, or neglecting their Assistance, forfeit £. 100 to the Commander of the Ship in Distress

8—Persons acting in the Preservation of such Ships and Cargoes, are to be rewarded within 30 Days; on Default whereof, the Ships and Cargoes may be detained by the Officers of the Customs: And in case of Dispute about the Quantum for such Service, three

Year and Reign.	Chap.	Sect.
—6 Geo. I.—	21	32
—6 Geo. I.—	21	33
28 Edw. III.	13	3
20 Rich. II.	4	1
12 Ann. Sess. 2.	18	1
—4 Geo. I.—	12	1

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Justices of the Peace may adjust the same. Provided no Person appears to claim the Goods so saved, the chief Officer of the Customs, in the next Port, shall apply to three of the nearest Justices of the Peace, who shall put him, or some other responsible Person, in Possession thereof; and if not claimed within 12 Months, are to be publicly sold, or (if the Goods be perishable, forthwith sold;) and after Deduction of Charges, the Residue is to be transmitted into the Exchequer; there to remain, to be applied for by the Proprietor	12 Ann. Sess. 2. —4 Geo. I.—	18 12	2 1
9—Persons not empowered; entering, or endeavouring to enter Ships in Distress, or molesting the Preservation thereof; or defacing the Marks of Goods saved, before an Account thereof be taken; are to make double Satisfaction within 20 Days, or else to be put to hard Labour for 12 Months. Persons entering such Ships, without Leave, may be repell'd by Force	12 Ann. Sess. 2. —4 Geo. I.—	18 12	3 1
10—Goods saved from Ships in Distress, stolen or carried off; the Person on whom found, is to restore them to the Proprietor; upon Forfeiture of treble the Value	12 Ann. Sess. 2. —4 Geo. I.—	18 12	4 1
— <i>Vide Goods Inwards</i> 51.			
11—Holes made in the Bottoms, &c. of Ships in Distress. the Pump taken away, or any Thing done, tending to the Destruction thereof; the Persons so offending, are to be made guilty of Felony, without Benefit of Clergy	12 Ann. Sess. 2. —4 Geo. I.—	18 12	5 1
12—Officers of the Customs abusing the Trust hereby reposed in them; are to forfeit treble Damages to the Party aggrieved, and to be render'd incapable	12 Ann. Sess. 2. —4 Geo. I.—	18 12	7 1
13—This Act not to prejudice any in the Right to Wrecks, or Goods that shall be Flotsam, Jetsam, or Lagan	12 Ann. Sess. 2. —4 Geo. I.—	18 12	9 1
14—Nor to extend to, or any ways affect the ancient Jurisdiction and Usage of the Admiralty Court of the Cinque-Ports; but the Officers thereof are to have the same Power, as other Persons in other Ports	—4 Geo. I.—	12	2
15—This Act to be read in every Parish Church, or Chapel, of all the Sea-Port Towns of this Kingdom, on the Sundays next before Michaelmas-Day, Christmas-Day, Lady-Day, and Midsummer-Day	12 Ann. Sess. 2. —4 Geo. I.—	18 12	8, 10 1
— <i>Vide Wrecks.</i>			

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SHIPS Inwards—Arriving in the Port of *London*, from foreign Parts; may not be above three Days in coming from *Gravesend* to the Place of Discharge, without touching or staying at any Wharf, Key, &c. adjoining to either Shore between *Gravesend* and *Chester's Key*, unless apparently hinder'd by contrary Winds, &c. or other just Impediment, to be allowed by the principal Officers of the Customs: And in the Out-Ports, they must come directly up to the Place of Unlading; upon Forfeiture of *l. 100*—

—*Vide Ships 30.*

7—Upon, or before their Arrival, and before any Goods are unladen; the Masters or Purfers for that Voyage, must, upon Oath, make a just and true Entry of the Burthen, Contents and Lading of their Ships, with the particular Marks, Numbers, Qualities and Contents of every Parcel of Goods on board, to the best of their Knowledge; also where laden, of what Country built, how manned, who was Master during the Voyage, and who are Owners; and must answer all Questions concerning the same, that shall be demanded by the Customer, &c. upon Forfeiture of *l. 100*.

18—And upon making such Declaration upon Oath before any two principal Officers of the Port; Bulk may be broke in any Port allowed by Law, and Duty paid for no more Goods than are entered and landed: But upon Arrival at the next Port, Declaration must likewise be made upon Oath, before the Customer, Collector, Comptroller, or Surveyor, or two of them, of the Quantity and Quality of the Goods landed at the first Port, and to whom they did belong, *1st Rule, pag. 299.*

SHIPS of War from Parts beyond the Seas, having any Goods on board; may not unlade them till the Captain has signified under his Hand, to the Customer, or Collector and Comptroller Inwards, the Names of every Importer, with the Marks, Numbers, Quantity and Quality of every Parcel of Goods; and has answered upon Oath to such Questions as shall be demanded by the said Officers; upon Forfeiture of *l. 100*—

20—Such Ships liable to all Searches and Rules as Merchant-Ships are subject to, except victualling Bills and Entring—

21—Captains refusing to make such Entries, as well Inwards as Outwards; the Officers may

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1 Eliz.	11	5
13 & 14 Car. II.	11	2
13 & 14 Car. II.	11	3

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bring all customable and prohibited Goods on shore to the King's Storehouse—				
SHIPS Inwards—The Masters of any Ships from foreign				
22 Parts suffering any Package to be opened, and the Goods embezzelled, carried away, or put into any other Form or Package, after the Ship comes into the Port of Discharge; are to forfeit £. 100.—	13 & 14 Car. II. }		11	4
23 Or knowing of, or consenting to the unship- ping of any Goods Inwards, without a War- rant, and the Presence of an Officer; are to forfeit the Value of the Goods—	13 & 14 Car. II. }		11	7
SHIPS belonging to the Subjects of the <i>French</i> King,				
24 lading or unlading any Goods, or taking in or setting on shore any Passengers; were to pay to the Collector of the Customs at that Port, a Duty of 5 s. for every Ton Burthen; upon Forfeiture of £. 10, besides the Duty: To continue as long as a Duty of 50 Sols per Ton on <i>British</i> Ships was col- lected in <i>France</i> , and three Months after—	12 Car. II. 14 Car. II.	18 1		17 24
25 Watermen, &c. going out from any Port to fetch Goods from such Ships; were liable to the Payment of this Duty, and to forfeit £. 40—				
<i>But this Duty is made void by the 18th Ar- ticle of the Treaty of Commerce concluded at Utrecht 1713—</i>				
<i>—Vide Goods Inwards 1.</i>				
SHIPS Outwards—Bound for Parts beyond the Seas;				
26 may not take in any <i>British</i> Goods, till such Ships are enter'd by the Masters in the Book of the Cul- tomer or Collector, and Comptroller Outwards, with the Burthens, the Masters Names, the Num- ber of Guns and Ammunition, and to what Place bound—	— 1 Eliz. —		11	4
27 Before Departure out of the Port, the Masters are to bring to the said Officers, a Content in Writing, under their Hands, of the Names of every Exporter, with the Marks and Num- bers of the Goods; and are, upon Oath, to answer publickly in the Custom House to such Questions as shall be demand'd concern- ing the same; upon Forfeiture of £. 100—	13 & 14 Car. II. }		11	3
<i>—Vide Ships 21.</i>				
28 If bound to <i>Ireland</i> with Certificate Goods; the Masters must take with them a Duplicate of their Contents in Writing, certified under the Hands and Seals of the Collector and Comptroller of the Port in <i>Great Britain</i> , in order to be delivered to the Officers of the Customs in <i>Ireland</i> —	8 Ann.	13		19

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29—The Masters suffering the Package of any foreign Goods to be opened on board, or put into any other Form or Package, or unshipped whilst the Ship remains in Port, without Leave of the principal Officers, are to forfeit £. 100, and to suffer 6 Months Imprisonment, without Bail or Mainprize—	5 Geo. I.— 9 Geo. I.— 2 Geo. II.	11 8 28
30—May not be detained by the Officers above three Tides after their Arrival at <i>Gravesend</i> , and in the Out-Ports not above one Tide, after they are ready to sail; upon Forfeiture of Office, and rendering Damage to the Merchant and Owner. <i>2d Rule, pag. 303.</i>		
— <i>Wide Ships</i> 16.		
31. SHIPS trading Coastwise—Foreign built Ships so employed, bought after the passing of this Act, are to pay at the Port of Discharge, for every Voyage 5s. per Ton; one Moiety for the Use of the Chest at <i>Obatham</i> , and the other Moiety to the <i>Trinity-House</i> at <i>Deptford-Strond</i> —	1 Jac. II.	18
32—But such Ships bought before the 29th of September 1689, and not made free; are to pay only 12 d. per Ton—	1 Jac. II.	18
33—To be received and recovered as directed for the Customs, by the 12 Car. II. cap. 4.—	3 Jac. II.	18
— <i>Wide Goods Coastwise Outwards</i> 1.		
34 SHIPS— <i>British</i> built, which any where in the Book of Rates are designed to entitle the Importers or Exporters of Goods to any Abatement or Privilege; are to be understood, Ships built in <i>Great Britain</i> , <i>Ireland</i> , <i>Guernsey</i> , <i>Jersey</i> , or the <i>British Plantations</i> in <i>Asia</i> , <i>Africa</i> , or <i>America</i> , and whereof the Master, and at least $\frac{3}{4}$ of the Mariners are <i>British</i> , i. e. his Majesty's Subjects of <i>Great Britain</i> , <i>Ireland</i> , or the said Plantations, and have been so during the whole Voyage, unless in case of Sicknes, Death, &c.	12 Car. II. 13 & 14 Car. II.	18 11
— <i>Wide Plantations</i> 1, 3, 11, 31, 81.		
35—But <i>British</i> Ships laden with Corn entitled to the Bounty; may be sailed with the Master, and at least $\frac{2}{3}$ of the Mariners his Majesty's Subjects— — <i>Wide also Greenland</i> 2, 4. <i>Newfoundland</i> 2. <i>Wool</i> 67. —During the present War, Merchants Ships may be navigated by $\frac{1}{4}$ Foreigners, and $\frac{3}{4}$ British; and in any future War his Majesty, by his Royal Proclamation, may permit them to be navigated in the same manner—	1 W. & M. 13 Geo. II.	12 3
36 SHIPS belonging to <i>Great Britain</i> or <i>Ireland</i> — Foreign-built Ships are not to be deemed or pass as Ships belonging to <i>Great Britain</i> or <i>Ireland</i> , till the Owner has made it appear to the chief Officer		

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of the Customs, in the Port next to his Abode, That he is not an Alien, and has made Oath before the said Officer, That such Ships were <i>bonâ Fide</i> , and without Fraud by him bought for a valuable Consideration, expressing the Sum, as also the Time, Place, and Persons from whom bought, and who are his Part-Owners, (if any, all which Part-Owners are also liable to the same Oath;) and, That no Foreigner, directly or indirectly, hath any Part, Interest, or Share therein: Whereupon the Officer is to grant a Certificate under his Hand and Seal, which he is to register and return a Duplicate thereof to the chief Officers of the Customs in London, with the Names of the Seller and Part-Owners, and the Sum paid—————	12 Car. II.	18	10
<i>Vide Ships</i> 50.			
37————But foreign-built Ships, that is, not built in any of his Majesty's Dominions of <i>Asia, Africa</i> or <i>America</i> ; are not to enjoy the Privilege of Ships belonging to <i>Great-Britain</i> or <i>Ireland</i> , although owned or manned by <i>British</i> , (except such Ships as are taken at Sea by Letters of Mart or Reprisal, and condemned as lawful Prize in the Court of Admiralty,) but are to be deemed Aliens Ships, and to be liable to Aliens Duties—————	13 th 14 th } Car. II. }	11	6
38————The Aliens Duty or Petty-Custom, payable for certain Goods imported in such Ships, <i>pag.</i> 10, 11.			
39 SHIPS belonging to <i>Great-Britain</i> or <i>Ireland</i> —Officers of the Customs may not allow foreign-built Ships, the Privilege of Ships <i>British</i> built, or belonging to <i>Great-Britain</i> or <i>Ireland</i> , until a Certificate be produced, or Proof of the Property be made, or until Examination whether the Master and $\frac{3}{4}$ of the Mariners are <i>British</i> ; nor allow a foreign-built Ship the Privilege of bringing in Goods of the Growth of the Country where it was built, till Examination and Proof; upon Forfeiture of Office—————	12 Car. II.	18	11
40————Governors of the <i>British</i> Plantations, may not suffer foreign-built Ships to lade or unlade any Goods, till Certificate be produced, and Examination be made whether the Master and $\frac{3}{4}$ of the Mariners are <i>British</i> ; upon Forfeiture of Government			
41 SHIPS belonging to his Majesty's Subjects of <i>Scotland</i> —Tho' foreign-built, if register'd upon Oath, before the first of <i>May</i> 1708; are to be deemed as of the Built of <i>Great-Britain</i> —————			
42————A Duplicate of the Register, is to be transmitted to the chief Officers of the Customs	—5 Ann.—	8	r in

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in <i>Edinburgh</i> , and from thence to the Port of <i>London</i> ; in order to be enter'd in the Ge- neral Register of all Ships belonging to <i>Great-</i> <i>Britain</i> —Art. 5	
43 SHIPS—Are not to be lost or forfeited, for a small Thing put therein, not customed, without the Owner's Knowledge—	38 <i>Edw. III.</i>
44—Arrested for unlawful Cause; the Officer being convicted thereof, forfeits <i>l. 40</i> , to be sued for within 2 Months—	28 <i>Hen. VI.</i>
45—Taken as Prize, the Duty, <i>pag. 9, 215.</i> — <i>Vide Prize 2.</i>	
46—Wilfully cast away, burnt, or otherwise destroy- ed, to the Prejudice of the Insurers, or of the Mer- chant that shall load Goods thereon; the Masters, Owners, &c. directing or procuring the same, are to suffer Death—	5 <i>Geo. I.</i>
47—Of Vessels—For the several Causes of Seizure and Forfeiture, <i>vide Brandy 3, 4, 5. Cattle 4. Coals 4,</i> <i>7, 10. Corn 9. Deal-Boards. Drawbacks 7. East-</i> <i>India 7, 18. Fish 2. Goods Inwards 6, 7, 8, 27, 70.</i> <i>Goods Outwards 11. Goods Coastwise Outwards 1</i> <i>Hops 3, 5. Ireland 2, 4. Isle of Man 3. Pacquet-Boats</i> <i>Plantations 1, 5, 9, 10, 15, 20, 22, 29. 30, 31, 34, 65, 82.</i> <i>Salt 6. South-Seas 2, 5. Spicery 3. Tallow 1. West-</i> <i>money. Wooll 19, 36, 54, 59, 67, 72. Page 369.</i>	
48—For the several Regulations, Penalties, and For- feitures, to which the Masters or Commanders of Merchants Ships are subject— <i>vide Apprentices 6, 7.</i> <i>Beer. Coals 10, 16. Coffee 38, 39, 45. Corn 10. Draw-</i> <i>backs 10. East-Indies 14. Fish 3, 36. Goods Inwards</i> <i>1, 20, 70, 72. Goods Outwards 1, 16. Goods Coast-</i> <i>wise Inwards 3, 4, 5. Greenland 4. Greenwich-Hos-</i> <i>pital 2. Hops 4. Ireland 1, 7. Isle of Man 6. Malt 5.</i> <i>Metal 5. Newfoundland 2. Pacquet-Boats. Planta-</i> <i>tions 8, 11, 12, 16, 17, 48, 56, 74. Salt 1, 2, 4, 14. 26</i> <i>Ships 1, 4, 7, 16, 17, 22, 23, 26, 27, 28, 29. Silver 8</i> <i>Spicery 3. Tallow 1. Whalebone 2. Wooll 20, 22, 55</i> <i>Page 359, 368, 369.</i>	
49—Of War—For the Penalties on the Commander and Mariners, <i>vide Alamedes 14, 15. Ships 19, 21</i> <i>Silver 8. Tobacco 11. Wooll 48.</i>	
50— <i>British</i> —In what Cases required— <i>vide Good</i> <i>Inwards 6, 7, 8, 9, 10. Goods Coastwise Outwards 1.</i> <i>Greenland 2. Plantations 30, 59. Ships 36, 37, 39</i> <i>40, 41, 42. Spicery 1.</i>	
51—For other Circumstances, <i>vide Arrack 9. Brand</i> <i>17. Diamonds 2. Officers 6, 26. Pacquet-Boats.</i> <i>Plantations 8, 59. Sall-cloth 5. Salt 1, 2, 35. South-</i> <i>Seas 4. Wooll 18, 19, 59. Wrecks 1.</i>	
SIGHT—Bills at Sight or View, <i>vide Goods Inwards 19.</i>	

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SHOES, <i>vide</i> <i>Woollen Caps.</i>			
SHORTLINGS, <i>vide</i> <i>Plantations</i> 34. <i>Wool</i> 14, &c.			
SHRUFF-METAL, <i>vide</i> <i>Metal.</i>			
SILKS—Wrought, mix'd with Gold or Silver, or other 1 Materials; secretly or clandestinely imported; are forfeited with <i>l.</i> 200 by every Importer, and each of his Assistants, besides former Penalties, and <i>l.</i> 100 by the Receiver, Seller, or Concealer ————	6 Ann.	19	14, 15
2—Such Silks are to be sold by Inch of Candle, at the Custom-House in <i>London</i> or <i>Edinburgh</i> —			
3—Wrought by itself, or with any other Stuff, in any Place out of this Realm, in Ribbons, Laces, Girdles, Corsets, Cauls, Corsets of Tissue, or Points, may not be imported to be sold; upon Forfeiture : But Silks wrought and unwrought, or raw, may be imported by any Persons ————	19 Hen. VII.	21	2
4—Embroidered, <i>vide</i> <i>Bone-Lace</i> 1. <i>Woollen Caps.</i>			
5—Raw, <i>vide</i> <i>Goods Inwards</i> 9.			
6—Thrown, of the Growth or Product of <i>Turkey</i> , <i>Persia</i> , <i>East-India</i> , <i>China</i> , or any other Country, except <i>Italy</i> , <i>Sicily</i> , and <i>Naples</i> ; brought directly from those Places respectively, by Sea, in Ships legally navigated, may not be imported on For- feiture thereof ————	2 W. & M.	9	2
7—Twined, <i>vide</i> <i>Woollen Caps.</i>			
8—Callicoes, Linens, or Stuffs painted, &c. in <i>Great- Britain</i> ; the Drawback and Regulations of Expor- tation, <i>pag.</i> 364.			
9—Callicoes, Linens or Stuffs wheresoever found, not having a Stamp to denote the Payment of Duty; are forfeited, with the Penalty of <i>l.</i> 50 on the Possessor	5 Geo. I.	11	15
10—After recovered, may not be delivered out of the Custom-House Warehouse, till stamp—			
11—Wrought, of <i>East-India</i> , &c. <i>vide</i> <i>East-India</i> 28 to 39. <i>Ireland</i> 2.			
12— <i>British</i> Manufactures thereof; the Bounty and Re- gulations of Exportation, <i>pag.</i> 357, 358.			
SILVER—The old Standard of 11 Ounces, two Penny	6 Geo. I.	11	1
1 Weights restored ————			
2—The old Standard of eleven Ounces, two Penny Weights, and the new Standard of eleven Ounces, ten Penny Weights, continued; and no Plate may be made of coarser Alloy ————	6 Geo. I.	11	40
3—Molten Silver may not be exported, unless marked or stamped at Goldsmiths Hall, and a Certificate be produced to one of the Commissioners of the Customs, under the Hand of one or more of the Wardens, of Oath having been made before him or them, by the Owner, and one credible Witness, That it is lawful Silver, and that no part thereof (before Molten) was the Current Coin, nor Clip-	6 & 7 W. III.	17	5, 6

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- pings thereof, nor Plate wrought within this Kingdom
- 4—Shipped without being so marked or stamped, and without such Certificate, is forfeited; and may be seized by the Officers of the Customs } 6⁵ 7^W. III
- 5 SILVER—Molten Silver or Bullion, either in Bars, Ingots, Wedges, Cakes, Pina's, or any other Form; may not be shipped, unless a Certificate be produced to the Commissioners of the Customs, or four of them, from the Court of the Lord Mayor and Aldermen of *London*, of Oath having been made before the said Court, by the Owners, and two or more credible Witnesses, That the same, and every Part and Parcel thereof was, and is, foreign Bullion, and that no Part thereof (before Molten) was the Coin of this Realm, or Clippings thereof, nor Plate wrought within this Kingdom } 7⁵ 8^W. III.
- 6—An Entry thereof to be made by the Commissioners of the Customs in a particular Book
- 7—Shipped without such Oath, Certificate and Entry, is forfeited, and may be seized by any Persons; and the Proprietor forfeits double the Value } 7⁵ 8^W. III.
- 8—The Master of any Ship belonging to a Subject, knowingly permitting the shipping, forfeits £.200; and if it be a Man of War, the Captain likewise forfeits his Employment, and is rendered incapable of any Office, civil or military } 7⁵ 8^W. III.
- 9—Officers granting a Cocket, before Certificate be produced and Entry made by the Commissioners, forfeit £.200; and are render'd incapable of any other Place } 7⁵ 8^W. III
- 10—Seized, Proof of its being foreign, &c. is to lie on the Proprietor or Claimer } 7⁵ 8^W. III
- 11—Watches, Sword-Hilts, wrought Plate, and other Silver Manufactures, of the Fineness of 11 Oun. 10 Penny Weights to every Pound Troy; so many may be exported yearly, as shall be allowed by the Commissioners of the Customs, or any 3 of them— } 8⁵ 9^W. III.
9⁵ 10^W. III
- 12—But Boxes, Cases, or Dial-Plates of Gold, Silver, Brass, or other Metal, for Clocks or Watches; may not be exported without the Movements made up fit for Use, with the Maker's Name graved thereon, upon Forfeiture, and £.20 } 9⁵ 10^W. III

—*Vide Coin.*SILVER beaten imported, *vide Girdles.*SILVER THREAD, &c. *vide Gold.*KINS, *vide Hides* 1. *Leather* 2.NAFFLES, *vide Iron* 2.

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1 SNUFF—Made, mix'd or coloured with Oaker, Umber, &c. except Water tinged with *Venetian Red*, or Fustick, yellow Ebony, Touchwood, or other Wood, Dirt, Sand or Tobacco Dust mixed therewith, is forfeited, with $\frac{1}{3}$ for every pound weight, by the Maker or Seller—

2—The Powers and Provisions relating to counterfeit Tobacco; are to extend to the Abuses in making and mixing of Snuff—

3—The new Duty thereon repealed, pag. 43.

SNUFFERS, *vide Iron 2.*

1 SOPE, *British*, the Drawback, pag. 363.

2—Foreign, shipped for Exportation, and afterwards reloaded; is forfeited, or the Value, besides the Penalty of the Bond—

SOUTHAMPTON-DUTY, pag. 265.

SOUTHAMPTON, *vide Wooll 29.*

SOUTH-SEAS—The Company or Corporation are to have the sole Trade into, unto, and from all the Places of *America* on the East-side thereof from the River of *Aranoca*, to the Southermost Part of the *Terra del Fuego*; and on the West-side thereof from the said Southermost Part, through the *South-Seas*, to the Northermost of *America*; and into, unto, and from all Places within the said Limits, which belong to the Crown of *Spain*, or which shall be found out; not exceeding 300 Leagues from the Continent of *America*: except *Brazil*, and such other Places on the East-side of *America*, as are in possession of the *Portuguese*, and the Country of *Surinam*—

2—The said Company only, and no other Persons, may trade within the aforesaid Limits, upon Forfeiture of the Ship, and also the Goods and their Proceed and Effects, with double the Value: $\frac{1}{4}$ to his Majesty, $\frac{1}{4}$ to the Seizer, Informer, or Suer, and $\frac{3}{4}$ to the Company—

3—The Company is to continue for ever one Body Corporate and Politick, and to hold and enjoy all their Forts, Factories, &c. and sole Benefit of Trade, with a perpetual Succession—

4—The Company's Ships may not at any time be stopped; unless particularly mentioned in the Embargo—

5—The Company may not go beyond the Southermost Part of *Terra del Fuego*, except thro' the Streights of *Magellan*, nor round *Terra del Fuego*, nor from thence into any part of the *East-Indies*, nor return any other way; nor trade in Goods of the Product of the

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1 Geo. I.	46	7
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5 Geo. I.	11	22
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10 Ann.	19	22
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9 Ann.	21	46
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3 Geo. I.	9	18
5 Geo. I.	19	31, 34
6 Geo. I.	4	57

9 Ann.	21	54
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<i>East-Indies, China or Persia, nor send or employ any Ships within the said South-Seas from Terra del Fuego to the Northernmost Part of America, above 300 Leagues to the Westward of, and distant from Chili, Peru, Mexico, California, &c. upon Forfeiture of Ship and Goods, with double the Value by the Owners, &c. $\frac{1}{3}$ to his Majesty, and $\frac{2}{3}$ to the East-India Company</i>	—9 Ann.—	21	58
6—All Bonds to be given by the Company; may be taken under their common Seal	—9 Ann.—	21	56
7—The Company to continue for ever; although the Funds appropriated to them should be redeemed	—10 Ann.— —1 Geo. I.— 3 Geo. I.— —5 Geo. I.— —6 Geo. I.—	30 21 9 19 4	1 9 22 34 60
8 SOUTH-SEA COMPANY—The several Duties appropriated thereto, are the Branches N ^o 5, 6, 7, 8, 9, 15, 16, 17, 25, 26, 30. — <i>Vide Children 2. East-India 3, 11.</i> SPAIN, <i>vide Goods Inwards 10.</i> SPECKLE-WOOD, <i>vide Plantations 10.</i> SPICERY, <i>viz.</i> Cinnamon, Cloves, Mace, and Nutmegs; may be imported in <i>British</i> Ships, whereof the Master and $\frac{1}{4}$ of the Mariners are <i>British</i> , from any Parts beyond the Seas; upon Licence first had from the Commissioners of the Customs, or any three of them, or from the Customer, or Collector and Comptroller of the Port	6 ⁵ 7 W. III. 3 & 4 Ann. —8 Ann.— —6 Geo. I.— —8 Geo. I.—	7 4 7 21 15	3 6 26 45 19
2—The Quantity, Quality, and the Port of Importation, are to be expressed in such Licences; and if more be found than therein mentioned, it is forfeited. The Package to be in Casks or Bales, unless from the <i>East-Indies</i> ; the Bale of Cinnamon to weigh near 70 lb. or upwards; and each Cask of Nutmegs, Cloves, or Mace, 300 lb. or upwards; upon Forfeiture thereof	6 ⁵ 7 W. III. 3 & 4 Ann. —6 Geo. I.— —8 Geo. I.— —8 Geo. I.— 11 Geo. I.— —2 Geo. II.—	7 4 21 15 18 29 28	3 6 45 19 21 4 6
3—The Licences are to be delivered up by the Masters at Entry of their Ships, and annexed to the Reports, with the Marks and Numbers of each Cask, Bale, or Parcel, and the Quantity and Quality endorsed on the Back; upon Forfeiture of Ship and Goods	—6 Geo. I.— —8 Geo. I.— —8 Geo. I.— 11 Geo. I.— —2 Geo. II.—	21 15 18 29 28	46 19 21 4 0
4—Found on board any Ship in small Parcels, pack'd in Hogheads, Bales, or Casks; are forfeited	—6 Geo. I.— —8 Geo. I.—	21 15	47 19
5—Spice and Pictures unshipped, or laid on Land, before Payment of the Branch N ^o 11; are forfeited without any Composition whatsoever	6 ⁵ 7 W. III.	7	4
— <i>Vide Deal-Boards, Debentures.</i>			

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SPIRITS, or Low Wines, brought by Sea, Coastwise, without a Certificate from the Officer of Excise where distilled; are forfeited: To be sued for as any other Forfeiture, by the Laws of Excise—
 —Or Strong Waters, *vide Arrack, Brandy.*
 —*British*—The Drawback and Regulations of Exportation, *pag.* 366.

—The Bounty, *pag.* 357.

SPITS, *vide Girdles.*

SPOONS, *vide Tin.*

—Of Tin and Lead, *vide Girdles.*

SPURS, *vide Girdles, Woollen Caps.*

STAMPS, *vide Alamodes* 3. Bonds 4. Chocolate 4, 5. Debentures 1, 2, 3. Hides 1, 2. Linens 1. Sail-cloth 2, 3, 4, 6, 7, 8. Silks 9, 10. Page 361, 362.

1 **STARCH**, *British*, the Drawback, *page* 363.

2 —Foreign, shipped for Exportation, and afterwards relanded; is forfeited, or the Value, besides the Penalty of the Bond—

3 —or Hair-Powder, found in any Ship, Waggon, &c. is seizable by Officers of Excise or Customs, upon suspicion of its having been privately made, or clandestinely imported, or exported and relanded again after the Duty hath been repaid—

4 —Within ten Days after Seizure, the Officer is to exhibit an Information before three Commissioners of Excise, or two Justices of the Peace—

5 —Upon Information, the Person in whose Possession it is found, must make it appear that the Duty hath been paid for the same, upon Penalty of the Forfeiture of the Goods, with Horses and Package containing the same, and *l.* 5 for every Hundred weight; and the Commissioners or Justices are to proceed to give Judgment accordingly—

6 —Suspected to be privately making or conceal'd, may be search'd for by Officers of Excise or Customs by Day or by Night, (but if by Night, in the Presence of a Constable or other Peace Officer) by Warrant from the Commissioners of Excise, or a Justice of the Peace—

7 —Found privately making or conceal'd, is forfeited, with all Materials and Things in which it is contain'd; and the Person privately making, or in whose Possession it is found, upon Failure of Proof that the Duty has been paid, forfeits *l.* 50, and for obstructing the Officers *l.* 50—

STIRROPS, *vide Bits, Girdles, Iron* 2. *Woollen Caps.*

STOCKINGS, *vide Frames.*

STONE, *vide Goods Outwards* 1.

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- STOPS**, *vacat.* Holy-Water Stops, *vide* Girdles.
- STRANDED** Goods and Ships, *vide* Goods Inwards 51.
53. Ships 7, to 14. Wines 12. Woollen 7. Wrecks.
- STRANGERS**, *vide* Aliens. Bills. Goods Inwards 21.
- STREIGHTS**, *vide* Goods Inwards 9.
- STRONG-WATERS**, *vide* Arrack, Brandy.
- *British*—The Drawback and Regulations of Exportation, *pag.* 366.
- *British*, the Bounty, *pag.* 357.
- STUFFS**, mix'd with Silk, or Herbs, *vide* East-India, 28, &c.
- SUBJECTS**, *vide* Aliens 5, 7, 8. *British*. Children.
- SUFFERANCES** Inwards, *vide* *pag.* 379, 380, 381.
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- 1 **SUGAR**, *vide* Goods Inwards 6. Ireland 4. Plantations 9, 10, 24, 52, 59—80.
- 2 ——— *British* refined—The Allowance *pag.* 355.
- SUITS** for Debts or Duties due to the King; must be sued for in one of the Courts and Offices in which they became due, or in which the Recognizance, Obligation, or Specialty remains; and such Suits must be made under the Seals of the respective Courts by *Capias*, *Extendi facias*, *Subpoena*, &c.
- *Vide* Seizures 15.
- SUNDERLAND**, *vide* Coals.
- SUSSEX**, *vide* Wooll 1, 4.
- SWEDEN**—The Trade thither free to all Persons ———
- SWINE**, *vide* Cattle 1, 9.
- SWORD-BLADES**, *vide* Iron 2.
- **HILTS**, *vide* Silver 11.
- SYRUPS**, *vide* Plantations 52. Ireland 4.

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- TALLOW** and raw Hides, shipped with Intent to be transported; are forfeited, with treble the Value, a Year's Imprisonment of the Master and Mariners, and Loss of their Goods and Chattels, if they know of it, and of the Ship, if with the Owner's Knowledge ———
- 2 ——— Owners, Masters, or Mariners discovering within three Months after their Return, or Knowledge thereof; are to be acquitted ———
- *But* *vide* Hides 7.
- TAR**, *vide* Deal-Boards. Goods Inwards 6. Naval Stores. Plantations 9, 10, 60.
- TAVERN-KEEPER**, *vide* Goods Inwards 74.
- The Bounty, *pag.* 367.
- TEA**—Counterfeited, adulterated, manufactured with
- 1 Terra Japonica, or any Drug, or mixed with any Ingredient; is forfeited, with the Ingredients, and 1.100 ———

33 Hen. VIII 36

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18 Eliz.
13 & 14
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11 Geo. I.

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TEA—May not be imported but from the Place of its
2 Growth ; though formerly exported from hence,
or upon any other Pretence, upon Forfeiture there-
of

3—The Importation from any foreign Parts by Li-
cence, repealed

4—Seized, which cannot be sold at a publick Sale
for 5 s. per Pound, may be burnt, or otherwise
destroyed; and the Seizer rewarded as the Com-
missioners shall think fit, not exceeding 18 £ per
Pound

5—Any Dealers in Tea, who shall dye, fabricate,
or manufacture any Sloe Leaves, Liquorice Leaves,
or Leaves of Tea that have been used, or of any
other Tree, Shrub, or Plant, in imitation of Tea,
or shall mix or dye such Leaves with Terra Japa-
nica, Sugar, Melasses, Clay, Logwood, or any
other Ingredients or Materials, or shall sell, or
expose to Sale, or have in their Possession any
such Leaves, are to forfeit 1. 10 for every Pound
weight

—Vide Arrack 1, 4, 5, 6, 7, 8, 9. Coffee 3, to 28, 34. Goods
Inwards 59.

6—An Example of the Computation of the Duties
and Drawback, pag. 345.

TERMS, vide Exchequer. Trials.

THREAD, vide Bone-lace. Gold. Ireland 1.

THREAD of Gold and Silver, British, the Drawback,
pag. 365.

THRUMBS, vide Woollen 6.

TIMBER, vide Goods Inwards 6.

TIN—Wares made of, or mix'd with Tin, as Platters,
Dishes, Saucers, Pots, Basons, Ewers, Flaggons,
Goblets, Salts, Salt-sellers, Spoons, or any other
thing made of Tin or Pewter; may not be bought
or barter'd for, upon Forfeiture thereof, and the
Value

TOBACCO—Not of the British Plantations—The Im-
port having been secured at Importation, if the Im-
porter is afterwards desirous to discharge his Bond
before the Expiration of the first 15 Months; he
is to be allowed a Discount after the Rate of 1. 10
per Cent. per Annum, for so much of the said 15
Months as remain unexpired

2—An Example of the Computation of the Duties,
pag. 320.

3—Imported from the British Plantations on the
Continent of America, in Bulk, or otherwise than
in Casks, Chests, or Cases; containing each two

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11 Geo. I.—	30	7
6 & 7 W. III.—	7	3
3 & 4 Ann.—	4	6
6 Geo. I.—	21	45, 46
7 Geo. I.—	21	12
12 Geo. I.—	28	3
4 Geo. II.—	14	11
25 Hen. VIII.—	9	1
33 Hen. VIII.—	4	1, 6
12 Ann. Sess. 2.—	8	3
5 Geo. I.—	7	1

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hundred Weight, or 224 lb. at the least, is forfeited, and 6 <i>d.</i> per pound Weight, except small Quantities for the Crew's Smoking: $\frac{2}{3}$ to his Majesty, and $\frac{1}{3}$ to the Seizer or Suer—	10 <i>Geo.</i> III.
4 TOBACCO of the <i>British</i> Plantations—The Importer may, if he is not willing to pay ready Money, become bound with one or more sufficient Sureties, (to be approved by the Collector and Comptroller of the Port of Importation,) in one or more Bonds, for Payment of the additional Duty, new Subsidy, $\frac{1}{3}$ Subsidy and Impost, within 18 Months, to commence at the end of 30 Days after the Master's Report of the Ship, or from the Merchant's Entry within those 30 Days, which shall first happen—	9 <i>Geo.</i> I.
5——If after such Security be given for Payment of the Duties in 18 Months; the Importer be desirous to discharge his Bond in ready Money, any time before the Expiration thereof, he shall be abated upon such Bond so much as the Discount, at the Rate of 1. 7 per Cent. per Annum, shall amount unto, in proportion to the time unexpired—	9 <i>Geo.</i> I.—
6——Before the present Regulations, by the 9 <i>Geo.</i> I. cap. 21. might upon Payment of the old Subsidy, and Security of the other Duties, by the Importer's own Bond, be put into Warehouses, provided at his Charge, and approved by the Commissioners of the Customs—	12 <i>Ann.</i> — 5 <i>Geo.</i> I.—
7——Damaged or mean, is not to have any Allowance, either at the Scale or otherwise; but upon the Merchant's refusing to pay the Duty, he may separate such damaged Tobacco, by cutting off, from the Hogsheads, so much as he shall refuse to pay or secure Custom for; and any three or more of the principal Officers of his Majesty's Customs, shall cause such Tobacco to be burnt or destroy'd, without making the Importer any Allowance for Freight or Charges, except the Allowance mentioned in Paragraph the ninth—	12 <i>Ann.</i> — 9 <i>Geo.</i> I.—
8——But the Stalks may not be separated from the Leaves; on Pretence that the same is damaged or mean Tobacco—	9 <i>Geo.</i> I.—
9——Having received Damage on board by Strefs of Weather at Sea, or by the Ship's being on shore in <i>Great Britain</i> , or by any Accident after her Arrival in Port; the chief Officers of the Customs may allow the Importer one Half-penny per Pound; upon his refusing to pay or secure the Duties, and separating it from the sound in order to be burnt, or destroy'd by the Officers: So as such Allowance does not exceed 30 s. upon any one single Hoghead	12 <i>Ann.</i> — 9 <i>Geo.</i> I.—

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10 for Draught at the Scale, to be only 8 lb. upon every Hogshead of 350 lb. or more. Which Allowance is not to be deducted upon Exportation—	9 Geo. I.	21	15
11—Only Tobacco of the <i>British</i> Plantations, that has paid the Duties, and been manufactured in <i>Great Britain</i> , may be consumed on board <i>British</i> Ships of War in any part of <i>Europe</i> ; upon Forfeiture of their respective Places of the Commanders, or Purfers, and 3 s. per Pound Weight—	6 Ann.	22	13
— <i>Vide Plantations</i> 9, 10, 24, 60.			
12—An Example of the Computation of the Duties, page 319.			
13 TOBACCO of the Growth of <i>Europe</i> , or mixed therewith; may not be sold or delivered to the Seamen on board any of His Majesty's Ships of War —	6 Ann.	22	12
14—The Stalks or Stems stripped from the Leaf, may not be imported; and upon Seizure and Condemnation, the Commissioners of the Customs may cause them to be publickly burnt, allowing the Seizer 1 d. per Pound weight, clear of all Charges of Condemnation—	12 Geo. I.	28	13
15—The Stalks or Stems, when separated from the rest of the Leaf, and exported by themselves; are not to have any Drawback—	9 Geo. I.	21	20
16—Exported in any Package, but Casks of 3 C. wt. or more; is not to be allowed any Drawback, except Tobacco cut or rolled—	9 Geo. I.	21	14
17—Exported in Ships under the Burthen of 20 Tons; is not to be allowed any Drawback—	8 Ann.	13	20
18—Exported to <i>Ireland</i> —If, upon producing a Certificate, less appears to be landed there than shipped from hence; an Allowance not exceeding Two per Cent. may be made for Waste during the Voyage—	6 Geo. I.	21	48
19—Enter'd for other Foreign Parts, if landed in <i>Ireland</i> , is forfeited, and double the Drawback; and the Debenture for the Drawback is to be void	6 Geo. I.	21	49
20—Enter'd out for any other Place than <i>Ireland</i> ; the Exporter is to swear that the same is not landed in any Part of <i>Great Britain</i> or <i>Ireland</i> —	6 Geo. I.	21	50
— <i>Vide Debentures</i> .			
21—Seized for being prohibited, or for Non-payment of Duty; after Condemnation, is to be publickly sold, at such Places as the Commissioners of the Customs shall think proper—	12 Geo. I.	28	10
22—The Seizer is to be allowed $\frac{1}{2}$ Part of the publick Gross Sale, free from all Charges of Condemnation, and Sale—			
23—That will not sell for the Duties, may be burnt, or otherwise destroy'd; and the Seizer	12 Geo. I.	28	11
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rewarded as the Commissioners shall think proper, not exceeding 1 <i>d.</i> per Pound ————— — <i>Vide Deal-Boards.</i>			
24 TOBACCO—May not be planted in <i>Great Britain</i> , <i>Ireland</i> , <i>Guernsey</i> or <i>Jersey</i> ; upon Forfeiture there- of or the Value, and 40 <i>s.</i> for every Rod or Pole of Ground planted; $\frac{1}{2}$ to the King, and $\frac{1}{2}$ to the Suer: And also <i>l.</i> 10 more; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the Poor of the Parish, and $\frac{1}{3}$ to the Suer —————			
25 ——— Except in Phyick-Gardens; and not exceed- ing half a Rod in any one Garden —————			
26 ——— Sheriffs, Justices, &c. within 10 Days after Information, are to cause such Tobacco to be destroyed —————			
27 ——— Justices, a Month before each General Quar- ter Sessions, are to issue out Warrants to the Constables, &c. to search for such Tobacco, and to make a Presentment upon Oath, at the Quarter Sessions —————	12 Car. II. 15 Car. II. 22 Car. II. — 5 Geo. I. —	34 7 26 11	1 &c 18, &c 2, &c 19
28 ——— Constables, within 14 Days after such War- rant, may call Assistance and destroy such To- bacco: Upon neglect, are to forfeit 5 <i>s.</i> per Rod —————			
29 ——— Assistance refused; the Forfeiture is 5 <i>s.</i> —			
30 ——— Resisting, the Penalty is Imprisonment for 3 Months, or to forfeit <i>l.</i> 5, and Imprisonment till a Recognizance of <i>l.</i> 10 Penalty, with 2 Securities, be enter'd into, not to offend again			
31 ——— Leaves of Walnut-Trees, Hops, Sycamore, or any other Leaves, Herbs, Plants, or Materials; may not be cut into the Form, or in Imitation of any of the usual Sizes or Cuts of Tobacco of the <i>British</i> Plantations, or coloured or cured to resem- ble such Tobacco for Sale, or knowingly fold or offer'd to Sale as such Tobacco; upon Forfeiture of 5 <i>s.</i> per Pound weight. The Charges of Prosecu- tion to be born by his Majesty —————	— 1 Geo. I. —	46	3
32 ——— Such Leaves, &c. may not be exported with Intent to obtain a Drawback as for Tobacco; upon Forfeiture of 5 <i>s.</i> per Pound weight, besides former Penalties —————	— 1 Geo. I. —	46	2
33 ——— May, with all Engines, Utensils and Tools, be searched for, and seized by Officers of the Customs, at seasonable Hours, and with a Warrant from the Justices; who at their Quarter-Sessions are to determine such Seizure, and after Condemnation, cause them to be burnt —————	— 1 Geo. I. —	46	3, 4
34 ——— Servants employ'd in cutting, manufacturing, &c. or selling; upon Conviction before two Justices, may be committed to the House of	— 1 Geo. I. —	46	5 Cor-

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— <i>Vide Officers</i> 1, 2.			
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— The Bounty, <i>pag. 367.</i>			
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VICTUAL (<i>i. e.</i> Grain)—The Scots Laws against the Importation thereof into Scotland; re- served in Force. <i>Art. 6.</i>	—5 <i>Ann.</i> —	8	1
2—But the Power of suspending the said Laws in time of Dearth and Scarcity, which before the Act of Union was vested in the Privy Council of Scotland, is now vested in the Judges of the Court of Session, Justiciary and Exchequer in Scotland, and may be exercised by any nine of them in time of Session, and any five in time of Vacance; sub- ject to the Rules and Directions following, <i>viz.</i>			
3—Persons desirous to import Victual into Scotland, may petition the Judges of the Court of Session for a Licence for that purpose, who shall within 15 Days (or in time of Vacance within 20 Days) sum- mon before them in the Session-Court House in <i>Edinburgh</i> , two or more honest substantial Persons of the County of <i>Edinburgh</i> , not interested in the Corn-Trade, each possessed of a Land Estate of <i>l. 400—Scots per Ann.</i> and skilful in the Price of Corn; and after giving them their Oath, shall enquire into, and fix the common Market Prices			

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of middling Corn or Grain, by a proper Act or Determination subscribed by one of the principal Clerks of Session. Authentick Copy, Extract, or Exemplification of which Act or Determination being sent to any Port in *Scotland*, shall be hung up in the Custom-House (to be seen by any Person without Fee or Reward) and there be patent to all Persons who shall desire to inspect the same; and shall also be a sufficient Warrant to the Collector and other Officers to allow Victual to be entered and landed, when the Prices exceed the following Rates, viz.

	Scots.			Sterling.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Wheat—	3	0	0	0	5	0	the <i>Win-</i> <i>chester</i> Bushel.
Beer and } Barley }	1	7	0	0	2	3	
Oats—	1	0	0	0	1	8	
Pease and } Beans }	1	10	0	0	2	6	
Oatmeal—	8	0	0	0	13	4	

the Bole,
weighing 8 Stone Troy.

- 4—The same Customs and Duties to be paid, and Regulations observed, on the Importation of the above Corn as are enjoined by 22 *Car. II. cap. 13.* and 2 *Geo. II. cap. 18*; but the Rates by which the Duties are to be collected shall be according to the Prices fixed by the Judges as above—

—*Vide page 102, 103, 104, 105, 106.*
Corn 5.

- 5—The said Judges are, once in 30 Days during such Suspension, (so long as there shall be Occasion for the same) by the Ways and Means above mentioned, to determine the common Prizes of middling Corn; and in case they do not exceed the above Rates, they are by a proper Act to ascertain the same, and transmit authentick Extracts or Exemplifications of such Act to the Collectors, or other chief Officers of all the Ports in *Scotland*, which shall be sufficient Notice to the Collector, &c. that the Laws prohibiting the Importation of Victual are again revived—

VICTUALLING BILLS—*vide Beer, Ships 20.*

VINEGAR, *vide Goods Inwards 6. Wines 3.*

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14 *Geo. II.*—14 *Geo. II.*—14 *Geo. II.*——5 *Ann.*—

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WEIGHTS and **MEASURES**, are to be the same } throughout Great-Britain ————— }

WESTERN ISLANDS, *vide* Goods Inwards 10.

WESTMONEY, and Iceland Fishing-Ships, may not proceed on their Voyages, till the 10th of March yearly ; upon Forfeiture of Ships and Fish ————— }

WHALEBONE, cut, except in Fins, may not be imported ; upon Forfeiture, and double the Value ————— }

1 —Masters of Ships, knowing thereof; forfeit l. 50

2 —The Persons in whose Custody found ; forfeit l. 30, besides the Goods, and double the Value ————— }

3 —Proof of being cut beyond the Seas ; is not to lie on the Seizer, &c. ————— }

WHALE-FINS, *vide* Greenland 2, 3, 4.

WHARFS, *vide* Keys. Officers 6. Ports 4.

WHARFINGERS, *vide* pag. 380, 381. Goods Inwards 5. Goods Outwards 10. Plantations 41.

WHERRIES, *vide* Boats.

WHITE-ASHES, may not be shipped, nor conveyed towards Parts beyond the Seas ; upon Forfeiture of 6s. 8d. per Bushel ————— }

WINE, OIL, and HONEY—The Ton to contain 252

1 Gallons, the Pipe or Butt 126 Gallons, the Hoghead 63 Gallons, the Barrel 31 $\frac{1}{2}$ Gallons, the Rundlet 18 $\frac{1}{2}$ Gallons ————— }

—Vide Gallon.

2 **WINES** Imported—Are discharged from the Imposition of Excise ————— }

3 —Or **VINEGAR**, landed before Payment and Security of the Impost Duty ; are forfeited, or their Value, and the Importers are to pay the said Duty notwithstanding ————— }

4 —First landed in the Out-Ports, and carried afterwards to London by Certificate ; are to pay so much more as they paid short of the Duties due in London, pag. 4, 6, 17, 264, 265.

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5 WINES—Every Hoghead run out, and not full 7 Inches, or above, and every Pipe or Butt not above 9 Inches left therein; are to be accounted for Outs, and no Duty is to be paid for the same. <i>Rule 9. pag. 300.</i>			-
6—Of the Growth of <i>Hungary</i> , may be imported from <i>Hamborough</i> , paying Duty as <i>Rhenish</i> Wines	—1 Ann.	12	112
7—Imported—12 per Cent. to be allowed for Leakage. <i>Rule 8. pag. 300.</i>			
8—Damaged and corrupt, the Allowance by <i>Rule 10. pag. 300, 301. repealed</i>	—6 Geo. I.	12	1
9—Damaged, corrupt or unmerchantable—Upon the Importer's refusing to pay or secure the Duties, may at the Landing, be delivered up into the Custody of the Officers of the Customs, in order to be publickly sold to be distilled into Brandy, or made into Vinegar: And that they shall not be used for any other Purpose, Security must be taken; which may be discharged upon a Certificate (within 3 Months after Delivery) that they have been so used	—6 Geo. I.— 12 Geo. I.—	12 28	3 20
10—The Produce of such Sale is to be paid to the Importer, by Certificate, as a Compensation for the Freight, &c. but such Allowance must not exceed <i>l. 4</i> for every Ton of Wine of the Growth of <i>France</i> and <i>Germany</i> , and <i>l. 8</i> for every Ton of all other Wines so delivered up: And if there be any Overplus beyond the said Allowance, it must be placed to the Duties out of which the Charges have been paid—	—6 Geo. I.— 12 Geo. I.—	12 28	4 20
11—But no Allowance may be made for such Wines, unless they be imported in Casks on board a Merchant's Ship directly from the Place of their Growth, or the usual Place of their first Shipping	—8 Geo. I.— 11 Geo. I.—	8 29	19 4
12—Except saved from Ships stranded; which are to enjoy the same Allowances as if imported in the Ship, wherein they were first laden	—8 Geo. I.— 11 Geo. I.—	8 29	20 4
13—Except of the Growth of the Dominions of the Great Duke of <i>Tuscany</i> , in open Flasks, or of <i>Turkey</i> , or any other Parts of the <i>Levant Seas</i> ; may not be imported in Flasks or Bottles, or in Vessels, or Casks which shall contain less than 25 Gallons; upon Forfeiture thereof, or the Value: To be sued for in any of the Courts of Record in <i>Westminster</i> , or in the Court of Exchequer in <i>Scotland</i> , or by the Laws of Excise—	—1 Geo. II.	17	7, 8
— <i>Vide Plantations 32. Deal-Boards, Gallon, Goods Inwards 6. Prixage.</i>			
WIRE—Of Iron, viz. Card-wire, and all sorts of Iron- r Wire smaller than Fine-fine, and Superfine, and			

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Wooll-cards, or any other Wares made of Iron-wire, may not be imported, unless from *Ireland*, or wrecked; in order to be sold in *Great-Britain*; upon Forfeiture thereof

2—Card-wire or Iron-wire for making of Wooll-cards; may not be imported on Forfeiture, or the Value thereof, if not seized

3—Of Latten and Iron, *vide Girdles*.

4—Of Gold or Silver, *vide Gold*.

WIRE-MONGERS, *vide Girdles*.

WITNESSES, *vide Seizures* 14.

WOOD, Timber, and the Goods called Lumber, as Deals, Timber-Balks, Barrel-boards, Clap-boards, Pipe-boards, or Pipe-holt, White-boards for Shoemakers, Boom and Cant-spars, Bow-staves, Cap-ravens, Clap-holt, Ebony-wood, Headings for Pipes, Hogsheds and Barrels, Hoops for Coopers, Oars, Pipe, Hoghead, Barrel and Firkin-staves, Trunnels, speckled Wood, sweet Wood, small Spars, Oak-Plank, Wainscot, Lignum Vitæ, or any other sort of Wood, Plank or Timber wrought or unwrought, or Lumber (except Masts, Yards, and Bowsprits) of the Product of the *British* Plantations in *America*; may be imported directly from thence into *Great-Britain*, free of all Duties, until 24 June 1750, and from thence to the End of the then next Session of Parliament

—*Vide Rule* 2. page 304.

—*Vide Deal-Boards. Goods Inwards* 6.

WOOLL—The Owners of Wooll shorn or lodged within 10 Miles of the Sea-side, in the Counties of *Kent* and *Sussex*; must, within 3 Days after sheering, give an exact Account in Writing, of the Number of Fleeces, and where lodged, to the Officers of the next Port

2—The like Notice must be given before Removal, expressing the Number of Fleeces, and Weight, the Name and Abode of the Buyer, and the Place to which it is intended to be carried, and a Certificate taken from the Officer who first enter'd it; upon Forfeiture, and 3 s. per Pound weight

—*Vide Art.* 83.

3—Such Certificates must specify the Names of the Owners and Buyers, and be limited to such Times and Places to be removed: For which Certificate, the Officer is to receive 6 d.

4—Persons residing within 15 Miles of the Sea, in the Counties of *Kent* and *Sussex*; may not buy Wooll before they have enter'd into a Bond, with

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Sureties, That all the Wooll they buy, shall not be sold by them to any Persons within 15 Miles of the Sea —————	9 th 10 th W. III.	4 ^c
5 WOOLL—Found carrying towards the Sea-side in the aforesaid Counties, unless enter'd, and Security be given; is forfeited, and 3 s. per Pound weight ————— — <i>Vide Art. 83.</i>		
6 ——— Removed from the Place where first lodged after sheering, within 10 Miles of the Sea; may not be lodged, after the first Removal, within 15 Miles of the Sea, in the aforesaid Counties; upon Forfeiture thereof, if found, or of 3 s. per Pound Weight by the Owners, if carried away ————— — <i>Vide Art. 83.</i>	9 th 10 th W. III.	4 ^c
7 ——— Laid or hid within 15 Miles of the Sea, and not enter'd; is forfeited —————		
8 ——— The Claimer of such Wooll so seized as forfeited; must give sufficient Security in the Court of Exchequer; to pay treble Costs, if cast, over and above the Penalties and Forfeitures —————	9 th 10 th W. III.	4 ^c
9 ——— One third Part of all the aforesaid Forfeitures and Penalties, is to be to the Use of his Majesty, and the other $\frac{2}{3}$ to the Use of the Seizer or Saer —————	9 th 10 th W. III.	4 ^c
10 ——— Coastwise—Designed to be carried to any Place on the Sea-Coasts, with an Intention to be convey'd to any other Port or Place on the Sea-Coast, from whence it may be exported; must, before loaded, or carried within 5 Mile. of the Place, be enter'd at the Port from whence it is to be convey'd, mentioning the exact Weight, Marks and Numbers; upon Forfeiture thereof, with the Horses, &c. and Persons concerned in cartying, driving, &c. are liable to the Forfeitures inflicted on the Exportation ————— — <i>Vide Art. 72, 73, 74, 75.</i>		
11 ——— But not to hinder the Conveyance of Wooll from the Place of sheering to the Proprietor's Dwelling-House, tho' within five Miles or less of the Sea; provided that within ten Days after the sheering, and before the Removal or Disposal, he certifies under his Hand, to the Officers of the next Port, the Number of Fleeces, and where lodged; and does not remove or dispose thereof, without certifying his Intention, at least 3 Days before Removal —————	1 W. & M.	32
12 ——— Such Certificates are to be kept and register'd by the Officers —————		

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13—A Register of all Wooll sent Coastwise, with the particular Weights and Numbers, the Ship, Master's Name, Owner's Name, and to whom consigned; must be kept at the Custom-House, London

WOOLL, WOOLLFELLS, MORTLINGS, SHORTLINGS,
14 YARN MADE OF WOOLL, WOOLL-FLOCKS,
FULLERS-EARTH, FULLING-CLAY, AND
TOBACCO-PIPE-CLAY

The Cockets for the Carriage thereof Coastwise, must be written upon Paper, and not Parchment, expressing the exact Weights, Marks, and Numbers, and be signed by at least 3 of the chief Officers; in whose Presence they are to be weighed

15—The Return or Certificate of Landing the Wooll, must be written on Paper, not Parchment; the Quantity not obliterated, or interlined, and must express the exact Weights, Marks, and Numbers, and be signed by at least 3 of the chief Officers; in whose Presence it must be weighed

16—Officers not performing their Duties; are to be deemed Aiders and Abettors of the Transportation, and to be liable to all Penalties accordingly

WOOLL, SHEEP, &c. as above,

17—May not be exported, nor packed or loaded upon any Horse, &c. nor laden on board any Ship with Intent to be exported, unless as hereafter excepted; upon Forfeiture, and 20s. for every Sheep, and 3s. for every Pound Weight of the rest

—Vide Art. 83.

—But vide Fullers-Earth, and Wooll, &c. 36.

18—Owners of the Ships, knowing thereof; are to forfeit their Interest therein

19—And if they be Aliens, or natural-born Subjects not inhabiting within this Kingdom; such Ships are forfeited wholly to His Majesty

20—Masters and Mariners knowing thereof, and assisting therein; are to forfeit all their Goods and Chattels, and to suffer 3 Months Imprisonment

—Vide Ships 1, 4.

21—The Exporter, besides other Penalties, is disabled to require any Debt, &c.

22—Owners, Masters or Mariners discovering upon Oath, within three Months after Knowledge of Offence, or after their Return into Great Britain, the Number, Quantity, and Quality of the Goods exported, &c. are to be dis-

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charged of all Penalties, and to have the Benefit of an Informer's Part — <i>Vide Art. 84.</i>			
WOOLL, SHEEP, WOOLLFELLS, MORTLINGS, 23 SHORFLINGS, YARN MADE OF WOOLL, WOOLL- FLOCKS, FULLERS-EARTH, FULLING-CLAY, OR TOBACCO-PIPE-CLAY —————	14 Car. II.	18	11
The Exportation, declared a common and public Nufance —————			
24 — Offences may be tried and determined at the General Quarter-Sessions in the County where committed, or where the Offenders shall be apprehended, or the Goods or Ships taken ————— — <i>Vide Art. 70.</i>	12 Car. II. 14 Car. II. 10 & 11 W. III.	32 18 10	5 4, 12 12
25 — Offences must be prosecuted within three Years	12 Car. II. 14 Car. II. 7 & 8 W. III. 9 & 10 W. III.	32 18 28 40	6 6 12 9
26 — Such Goods shipped, or found on the shore, at, or near the Sea, or any navigable River, or packed or loaded on any Horse, &c. with Intent to be exported; may be seized by any Persons: But such Persons may not be Evidence against the Offender	12 Car. II. 1 W. & M.	32 32	7, 8 7, 9
27 — Lamb-Skins ready dressed and prepared for Furs or Linings —————			
28 — Nor to Wooll-fells or Pelts, or Beds stuffed with Flocks, or Wether Sheep alive, or the Wooll growing thereon; taken on board for the Use and Food of the Ship and Passengers —————	12 Car. II. 14 Car. II.	32 18	10, 11 10
29 — Nor to the Exportation of unkembed Wooll, out of the Port of <i>Southampton</i> , into the following Islands, and not exceeding the following respective Quantities yearly; <i>viz.</i> To <i>Jersey</i> ————— 4000 To <i>Guernsey</i> ————— 2000 To <i>Alderney</i> ————— 400 To <i>Sark</i> ————— 200			
30 — Provided the Exporter, before Shipping, delivers to the Customer, Comptroller, Surveyor or Searcher, a Writing under the Seals of the respective Governors, signifying that the Person therein named, is authorized to export the Number of Tods therein mentioned; and that he has given sufficient Security for the due Landing —————	12 Car. II. 1 W. & M.	32 32	2 12 13 14
31 — Governors may not grant Licences for any greater Quantities; upon Forfeiture of <i>l. 20 per Tod</i> to his Majesty —————			

But the aforesaid Prohibition (Art. 17.) is not to extend to

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32—Such Wooll may not be again transported, or attempted to be transported out of the said Islands, upon Forfeiture and <i>l.</i> 20 <i>per</i> Tod, $\frac{1}{2}$ to his Majesty, $\frac{1}{4}$ to the Informer, and $\frac{1}{4}$ to the Poort: And the Offenders to be rendered incapable of any Grant or Warrant for Wooll for the future—			
33—Customer of <i>Southampton</i> must keep a true Account of the Quantity of the Wooll shipped, and may not permit any greater Quantities than those before limited: upon Forfeiture of Office, and <i>l.</i> 100—			
WOOLL, WOOLLFELLS, MORTLINGS, SHORTLINGS,			
34 YARN MADE OF WOOL, WOOLL-FLOCKS, FULLER'S-EARTH, FULLING-CLAY, OR TOBACCO-PIPE-CLAY—			
Packs, Sacks, Bags or Casks of such Goods, may not be loaded on any Horse, &c. nor carried by Land within this Kingdom, but in the day-time, and at seasonable Hours; that is to say, from the 1st of <i>March</i> , to the 29th of <i>September</i> , between four in the Morning, and eight in the Evening, and after the 29th of <i>Sept.</i> to the 1st of <i>March</i> , between seven in the Morning, and five in the Evening; upon Forfeiture thereof, or the Value— — <i>Vide Art.</i> 70.	14 <i>Car.</i> II.	18	9
35—Such Goods may not be loaded upon any Horse, &c. or carried by Land, within five Miles of the Sea-Coast: but between Sun-rising and Sun-setting, upon Forfeiture thereof, and the Horse, &c.—			
36—Exported into Parts beyond the Seas; the Penalty is Forfeiture of Ship and Goods, and treble the Value, with treble Costs of Suit— — <i>Vide Fuller's Earth</i> 1. <i>Wooll</i> , &c. 17.	7 & 8 <i>W.</i> III.	28	8 10 11
37—Persons assisting in the Exportation; are to suffer three Years Imprisonment without Bail or Mainprize—			
38—The first 3 Persons, (not being the Owners,) assisting in the Exportation, discovering their Crime to any Justice of the Peace; are discharged of all Penalties and Punishments—			
39—The Inhabitants of the Place out of which, or through which such Goods are carried or exported, are to forfeit <i>l.</i> 20, if they be under the Value of <i>l.</i> 10; but if above, treble the Value, and also treble Costs of Suit—	7 & 8 <i>W.</i> III.	28	8
40—But the Hundred of <i>Winchelsea</i> in the Cinque Ports, being divided by a navigable Arm of the Sea, is to be deemed as two distinct Hundreds; and the Offences committed in	19 & 10 <i>W.</i> III.	40	11 one

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one Part, are not to be chargeable on the Inhabitants of the other—			
41—Execution for the Informer may be had a- gainst two or more of the Inhabitants; and the Justices at their General Quarter-Sessions, may tax every Town, &c. in the Hundred, &c. as in the Case of Robbery—	7 & 8 W. III.	28	9
42—The Owner of the Goods, and each of his As- sistants, are to answer treble the Value of the Penalties to the Inhabitants, and treble Costs of Suit; to be recovered by Action, in the Name of the Clerk of the Peace—	7 & 8 W. III.	28	10
43—Persons entitled to Penalties and Forfeitures, compounding with any Hundred, Port or Place, for less than is due by Law; any other Person may sue for the whole, as if no such Composition had been made; and the Com- pounder is to suffer five Years Imprisonment without Bail or Mainprize—	7 & 8 W. III.	28	13
WOOLL—The Admiralty are to appoint one Ship of 44 the 5th Rate, and two of the 6th, and four armed Sloops, to cruize constantly from off the <i>North- Foreland</i> , to the <i>Isle of Wight</i> ; with orders for seizing all Vessels exporting Wooll, or carrying or bring- ing prohibited Goods, or any suspected Persons—	7 & 8 W. III.	28	14
45—The Admiralty are to appoint 3 Ships of the 6th Rate, and 8 or more armed Sloops to cruize on the Coasts of <i>Great Britain</i> and <i>Ireland</i> , in such Stations as shall be assign'd them by the Admiralty, with orders to seize all Vessels in which any Wooll, Worsted, Bay, or Woollen Yarn, Cloth, Serges, Bays, Kerseys, Says, Frizes, Druggets, Cloth- Serges, Shalloons, or any other Drapery, Stuffs, or Woollen Manufactures whatsoever, shall be ex- ported, or laden to be exported from <i>Ireland</i> to fo- reign Parts. A List of the Ships and Sloops, the Names of the Commanders, and Copies of their In- structions, are to be sent to the Commissioners of the Customs in <i>Great Britain</i> , and Commissioners of the Revenue in <i>Ireland</i> , within 10 Days after given—	10 & 11 W. III. —5 Geo. II.	10 21	16 1
46—The Commanders of such Ships may search any Vessels within the Limits of their Stations; and if any of the above-mention'd Goods are found on board without a Cocket or Warrant licensing the Exportation thereof, may carry them with Crew and Cargo into any Port in <i>Great Britain</i> or <i>Ireland</i> —	—5 Geo. II.	21	2
47—After Seizure, the Goods are to be secur'd in the King's Warehouse; and when condemn'd, must, together with the Vessel, her Guns, Tackle, and Furniture, be sold by Inch of Candle, to the best Bidder after 21 Days			

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publick Notice ; $\frac{1}{4}$ of the Produce of such Sale to the Commander, $\frac{1}{4}$ to the Officers of the Ship or Sloop, $\frac{1}{4}$ to the Mariners, and $\frac{1}{4}$ to the King, out of which the Charges of Prosecution are to be paid, except the Seizure be made upon Information ; in which case the Informer is to be indemnified from all Penalties, &c. for the Exportation, and to be paid $\frac{1}{3}$ of such Sale, and the Residue to be divided into 4 parts, and distributed as above——	10 & 11 W. III. — 5 Geo. II.	10 21	17 3
48——Commanders neglecting their Duties, compounding for, or conniving at the Exportation of Wooll; are to forfeit all their Pay due, to suffer 6 Months Imprisonment, and be rendered incapable of any Service in the Navy	10 & 11 W. III.	10	18
49 WOOLL—Offenders against any of the Laws made for the preventing of the Exportation of Wooll; may be prosecuted by Action, &c. in any of his Majesty's Courts of Record at <i>Westminster</i> , and thereupon a <i>Capias</i> may issue in the first Process, specifying the Sum of the Penalty sued for; and such Offenders be obliged to give Bail to answer the Suit; and also at Appearance, to pay the Penalties incurred, or to yield their Bodies to Prison —— <i>Vide Art. 79.</i>	10 & 11 W. III.	10	20
50——Offenders in Prison for want of sufficient Bail, for the unlawful Exportation of Wooll, or Wooll-fells; not pleading to a Declaration or Information delivered by the Space of one Term; Judgment may be enter'd against them by Default——	4 Geo. I.	11	6
51——If Judgment be obtained against such Offences, and they do not pay the Sum recovered within three Months; the Court may order Transportation for seven Years as for Felony			
WOOLL, YARN MADE OF WOOLL, AND WOOLL- 52 FLOCKS; may not be pressed together with any Screws, Presses, or other Engines, into any Sack, Pack, Bag, Cask, &c. nor carried nor laid at or near the Shore or Coasts of the Sea, or any navigable River, or into any Place adjoining, with intent to be exported; upon Forfeiture thereof, or the Value—— —— <i>Vide Art. 70.</i>	14 Car. II.	18	7
53 WOOLL— <i>Spanish</i> or Foreign, may be exported only in <i>British</i> Shipping; upon pain of Confiscation. <i>Rule 5. pag. 300.</i>			
54 WOOLL, WOOL-FELLS, MORTLINGS, SHORT-LINGS, WOOLL-FLOCKS, WORSTED, BAY OR WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOLL, or			

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— 3 Geo. I. —	21	4, 5
— 5 Geo. I. —	11	21
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10 & 11 W. III.	10	5, 15

WOOLL-FLOCKS, and manufactured in *Ireland*; may not be exported out of *Ireland*, unless they be shipped in the Ports of *Cork, Drogheda, Dublin, Dundalk, Galway, Kinsale, Limerick, New Ross, Newry, Sligo, Waterford, Wexford, Wicklow, and Youghall* in *Ireland*, and with intent to be imported into the Ports of *Barnstable, Bidford, Bridgewater, Bristol, Chester, Liverpool, Milford-haven, and Minehead*, in *England* and *Wales*; and so as notice be first given to the Commissioners of the Customs, or to the Customer or Collector of the Port into which they are intended to be brought; of the Quantity, Quality, and Package; with the Marks and Numbers, the Name of the Ship and Master, and the Port of Importation; and Bond be enter'd into with one or more sufficient Sureties, in treble the Value of the Goods, that they shall be landed accordingly; and a Licence be also granted under the Hands of the Commissioners, or any three of them, or by the Customer, or the Collector of the Port where Bond is given; upon Forfeiture of Ship, Goods, and *l. 500* by every Offender

— *Vide Plantations* 34. *Wooll* 67, 68, 69.

55 — Mailers, Mariners, or others knowing of such Offence, and assisting therein; are to forfeit *l. 40*

56 — Actions and Informations, may be tried in any of his Majesty's 4 Courts at *Dublin* —
— *Vide Art.* 79.

57 — The first three Persons assisting (not being Owners,) discovering their Offence; are discharged of all Penalties

58 — Acquittals in *Ireland*, not to bar or delay Prosecutions in *England*

WOOLL, WOOLL-FELLS, MORTLINGS, SHORT-LINGS, WOOLL-FLOCKS, WORSTED, BAY OR WOOLLEN-YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETTS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOLL, or WOOLL-FLOCKS — For every Ship sailing from *Ireland* to *Great Britain*, with any of the aforesaid Goods; Bond must be given before shipping, to the chief Officers of the Port, by two sufficient Persons, in double the Value of the Goods, That they shall be all brought to *Great Britain*, and there landed, and the Duties paid; upon Forfeiture of the Ship

60 — The Penalties and Forfeitures of such Bonds,

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may not be granted or assigned over to any Person			
61—The Cockets or Warrants for carrying of such Goods from <i>Ireland</i> to <i>Great Britain</i> ; must be written upon Paper, and not Parchment, and signed by at least three of the chief Officers; with the exact Quantities, Qualities, Marks, and Numbers endorsed thereon			
62—The like Endorsement must be upon the Warrant for the Landing the same in <i>England</i> ; and the Goods must be viewed and examined by the Surveyor or Land-Waiter	7 & 8 W. III. 28 10 & 11 W. III. 10	28 10	7 79
63—The Certificates of Landing, granted for discharging the Bond taken in <i>Ireland</i> ; must be written on Paper, and not Parchment, signed by at least three of the chief Officers; with the exact Quantities, Qualities, Marks, and Numbers, endorsed thereon, and not obliterated or interlined			
64—A Register of all such Goods, with the particular Quantities, Qualities, Weights and Numbers, the Ship, Master's Name, Owner's Name, and to whom consigned; must be kept at the Custom-House <i>London</i>	1 W. & M. 32 10 & 11 W. III. 10	32 10	11 6
65—The Commissioners of the Customs in <i>Ireland</i> ; must, every six Months, or within 30 Days after, transmit to the Commissioners of the Customs in <i>England</i> , Duplicates of the Bonds taken for the Lading, and a true Account of all such Goods exported, expressing the Quantity, Quality and Weight, by whom, and in what Ship exported, where consigned, the Names of the Officers certifying the Landing in <i>England</i> , the Dates of their Certificates, where landed, and the Quantity, Quality, Weight, Marks and Numbers contained in such Certificates	7 & 8 W. III. 28 10 & 11 W. III. 10	28 10	6 8
66—The Commissioners appointed to execute the several Acts against the Exportation thereof	1 W. & M. 32	32	7
WOOLL, WOOLL-FELLS, MORTLINGS, SHORT- 67 LINGS, WOOLL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOLL, or WOOLL-FLOCKS, may not be put on board any Vessel or Boat in <i>Ireland</i> or imported from thence into <i>this Kingdom</i> , but such as are of the Built of <i>Great Britain</i> or <i>Ireland</i> , and wholly owned and manned by the Subjects of <i>this Kingdom</i> or <i>Ireland</i> , and register'd as under; on Forfeiture of the Goods or Value thereof, as also of the Vessel	12 Geo. II. 21	21	6

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or Boat with her Guns, Tackle, Apparel, and Furniture			
68 ——— Oath must be made by one of the Owners before the Collector and Comptroller of the Customs at the Port to which she belongs, as follows, <i>Jurat A. B. That the Ship — of —, whereof — is at present Master, — being — built, of — Tons, was built at — in the Year —, and that — of — and — of — are at present Owners thereof; and that no Foreigner, directly or indirectly, hath any Share, Part, or Interest therein.</i> A Certificate of which Oath, attested by the Collector and Comptroller under their Hands and Seals, is (after having been register'd by them) to be delivered to the Master of the Ship for the Security of her Navigation; and a Duplicate of the Register to be immediately transmitted to the Commissioners of the Customs in London, in order to be entered in a general Register to be there kept for this Purpose	— 12 Geo. II.	21	7
69 ——— No Ship's Name, after registering, may be changed, or the Property transferr'd to another Port, without registering her again, and delivering up the former Register to be cancelled; under the same Penalties as before directed. And in case of any Alteration of Property in the same Port, by sale of any Share, such Sale must be acknowledged by Indorsement on the Certificate of the Register before two Witnesses	— 12 Geo. II.	21	8
WOOLL, WOOL-FELLS, MORTLINGS, SHORT- 70 LINGS, WOOLL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, may not be packed up in Great Britain or Ireland, in any other Package but Packs or Trusses of Leather, or Pack-cloth, and mark'd on the Outside with the respective Words WOOLL or YARN in large Letters, not less than three Inches in Length, on Forfeiture of the Goods and Package, and 3 s. for every Pound weight, to be paid by the Owner or Packer of it—	— 12 Geo. II.	21	10
WOOLL—Coverlids, Waddings, or other Manufactures 71 of Wool slightly work'd, or put together so as they may be reduced to or made use of as Wooll again, or Mattraffes or Beds stuffed with combed Wooll or Wooll fit for combing, may not be exported from Great Britain or Ireland, under the	12 Geo. II.	— 21	9

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like Penalties and Forfeitures as for being concerned in the Exportation of <i>Wooll</i> ———			
73 WOOLL, WOOLL-FELLS, MORTLINGS, SHORT- LINGS, COMBED WOOLL, WOOLLEN or BAY YARN, WORSTED, YARN, CRUEL, or WOOLL SLIGHTLY MANUFACTURED, may not be laden on any Vessel bound to Parts beyond the Seas; nor laden in order to be carried Coastwise, from one Port of <i>Great-Britain</i> or <i>Ireland</i> to another; unless Notice be first given to the Commissioners of the Customs, or to the Customer or Collector and Comptroller of the Port, from which they are intended to be sent or exported, of the Quantity, Quality, and Package, with the Marks and Num- bers, the Ship and Master's Name, the Name and Place of Abode of the Owner of the Goods, and the Port into which they are intended to be im- ported, and to whom consigned; and Bond be entered into, in treble the Value of the Goods, that they shall be landed accordingly, (notice whereof to be transmitted from the Customer or Collector of the Port from whence the same is in- tended to be exported, to the Customer or Collector and Comptroller of the Port into which the same is intended to be imported) and unless a Licence be taken out under the Hands of 3 of the Commissio- ners of the Customs, or from the Customer or Collector and Comptroller, where such Bond is given for landing and carrying thereof as afore- said; on Forfeiture of the Goods, together with the Vessel or Boat and Furniture on which they are laden: The Licence to be granted without any Charge to the Person demanding it ———	12 Geo. II.	21	11
73 ——— The said Bond not to be discharged, but by a Certificate under the Hand and Seal of the Customer, or Collector and Comptroller of the Port where they are landed, of the Qua- lity, Quantity, and Package, the Marks and Numbers, with the Name of the Ship and Master. And Bonds not so discharged after 6 Months, are to be transmitted to the Com- missioners of the Customs in <i>Great Britain</i> , or to the Commissioners of the Revenue in <i>Ireland</i> ; who are to put them in Suit imme- diately ———			
74 ——— No other Security now required by Law, for Goods carried Coastwise, to be hereby les- sen'd; or Law in force for preventing the Exportation of Wooll, or other Goods afore- said, to be repealed or made void hereby ———	12 Geo. II.	21	12
75 ——— None of the Goods before mentioned may be			

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<p>shipped or landed but in the Presence of the proper Officers, and at the lawful Keys, without Leave from the Commissioners and Officers of the Customs, on Forfeiture of the Goods or Value thereof, and 3 s. for every Pound weight; to be paid by the Proprietor of the Goods, or any Person concerned in the shipping or landing thereof—</p>	12 Geo. II.—2
<p>WOOLL, WOOLL-FELLS, WOOLL-FLOCKS, MORT- 76 LINGS, SHORTLINGS, WORSTED, BAY OR WOOLLEN YARN, FULLERS EARTH, FULLING CLAY, TOBACCO-PIPE CLAY, or any scouring Clay or Earth, transported out of Great Britain; or any of the said Goods or CLOTH, SERGE, BAYS, KERSEYS, SAYS, FRIZES, DRUGGETS, CLOTH-SERGES, SHALLOONS, or other DRAPERY STUFFS, or WOOLLEN MANUFACTURES made up or mixed with WOOLL, or WOOLL-FLOCKS, illegally transported out of Ireland—</p>	12 Geo. II.—2
<p>Informations of Seizure of any of the said Goods, as forfeited by this or any other Act, are to be entered by none but <i>Officers of the Customs, Excise, or Salt-Duties</i>; and Informations against any Persons, for recovery of the Penalties and Forfeitures on account of the illegal Transportation of the said Goods, to be filed, and prosecuted only in the Name of the <i>Attorney General</i>, or in the Name of some <i>Officer of the Customs, Excise, or Salt-Duties</i>—</p>	
<p>—<i>Vide Art. 85.</i></p>	
<p>77—Any Officer making a collusive Seizure or Information of the said Goods, or any fraudulent Agreement, whereby the Persons concerned may avoid the Penalties and Forfeitures incurred; forfeits l. 200, and is incapable of serving in any Office of the Revenue; and the Exporters, Importers, and Owners of the Goods forfeit treble the Value, to the Use of the Person who informs or sues for the same in any Court of Record at <i>Westminster</i>, or <i>Dublin</i>, or the Court of Exchequer in <i>Scotland</i>—</p>	12 Geo. II.—21
<p>78—Any Person concerned therein first making a Discovery, so as one of his Accomplices be convicted, is to be cleared and discharged thereof; and not being an Officer of the Revenue, or Owner of the Goods, to have the whole Money recovered, on Conviction of the Offender, the Charge of Prosecution being first deducted—</p>	12 Geo. II.—21

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WOOLL, WOOLL-FELLS, WOOLL-FLOCKS, MORT- 79 LINGS, SHORTLINGS, WORSTED, BAY OR WOOLLEN YARN, CRUELS OR WOOLL SLIGHT- LY MANUFACTURED, OR MATTRASSES OR BEDS STUFFED WITH COMBED WOOLL OR WOOLL FIT FOR COMBING, FULLERS EARTH, FULLING-CLAY, TOBACCO-PIPE CLAY, or any other SCOURING EARTH OR CLAY, ex- ported from <i>Great Britain</i> ; or any of the said Goods, or CLOTH, SERGES, BAYS, KERSEYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOLL manufactured in <i>Ire-</i> <i>land</i> , and illegally exported from thence—	—12 Geo. II.	21	18
Actions, Suits, or Informations upon this, or any other Act, may be prosecuted (except where by this Act is otherwise directed) in any Court of Record at <i>Westminster</i> , or in the Court of Exche- quer in <i>Scotland</i> , or at the Quarter-Sessions of the Peace, or before two Justices of the Peace in a summary way, at the election of the Seizer or Informer; or by any Law relating to the Revenue of <i>Ireland</i> , in that Kingdom; and if the Property be claimed, the <i>Onus Probandi</i> to lie upon the Owner or Claimer—			
80—All Penalties and Forfeitures before mentioned in this Act (except where otherwise directed) to be for the Use of the Person who shall seize, inform, or sue for the same—	—12 Geo. II.	21	19
81—On Condemnation of the aforesaid Goods, the respective Commissioners may cause them to be sold publickly to the best Bidder; and the Charges of Condemnation and Sale being first paid, the Remainder is to be paid to the Person who shall seize, inform, or sue for the same—	12 Geo. II.—	21	20
82—But if an Officer makes a Seizure, or carries on a Prosecution to Effect, by the Information of any other Person; such Person is to have half of what is recovered by the Officer —	—12 Geo. II.	21	21
83—If any Person who may become liable to the Payment of the 3 s. per Pound weight, by this or any former Acts, is not able to pay it, the re- spective Commissioners may cause 1 s. per Pound weight of the Goods, for which the Offender is convicted, to be paid to the Informer or Prosecu- tor by their Receiver-General, out of any public Money in his Hands—	12 Geo. II.—	21	22
84—Any Master, Mate, or Mariners belonging to any Ship concerned in the illegal Exportation or Importation of the Goods aforesaid, from <i>Great-</i> <i>Britain</i> or <i>Ireland</i> , giving an Account within 6			

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Months after the shipping the same, to the Commissioners of the Customs in <i>England</i> or <i>Scotland</i> , or the Commissioners of the Revenue in <i>Ireland</i> , of the Name of the Ship, the Species and Quantities of the Goods, the Name of the Owner, Exporter, or Persons who act in their Aid and Assistance, so as they may be convicted, is to be indemnified, discharged of all Penalties and Forfeitures, and receive $\frac{3}{4}$ of what is recovered, clear of all Charges; the other $\frac{1}{4}$ to be applied to the Use of his Majesty, after deducting the Charge of Prosecution and Condemnation—	12 Geo. II.—	21	23
85—Every Person appointed by Deputation, Commission, or other Instrument under the Hands and Seals of the Commissioners of the Customs, Excise or Salt, to act as an Officer or Servant under them in putting this or any Act, against the Transportation of Wooll, in Execution; is to be esteemed an Officer of the Customs, Excise, or Salt respectively—	12 Geo. II.—	21	24
86—Offering to bribe an Officer to connive at the said illegal Practices, the Penalty is <i>l.</i> 300—	12 Geo. II.—	21	25
87—Persons obstructing Officers, or their Assistants, in making Seizures, by virtue of this Act; or who being armed or disguised, attempt to rescue any of the aforesaid Goods after Seizure, are to be transported for 7 Years—	12 Geo. II.—	21	26
WOOLL; WOOLL-FELLS, WOOLL-FLOCKS, MORT- 88 LINGS, SHORTLINGS, CRUELS, WORSTED, WOOLLEN AND BAY-YARN, MATTRASSES, AND BEDS STUFFED WITH COMBED WOOLL OR WOOLL FIT FOR COMBING, exported from <i>Great-Britain</i> or <i>Ireland</i> ; and WOOLLEN MANUFACTURES exported from <i>Ireland</i> , insured to Parts beyond the Seas; the Person insuring, his Aiders, Abettors, and Assistants, forfeit <i>l.</i> 500, over and above all other Forfeitures and Penalties they are liable to; and the Person insured forfeits <i>l.</i> 500 to the Use of the Informer, or Person who sues for the same—	12 Geo. II.—	21	29, 30
89—The Insurer first making Discovery, within 6 Months after such Transaction, so as the Persons concerned with him be convicted thereof, is to be acquitted of the Offence, receive the whole Forfeiture recovered, deducting Charges of Prosecution; and likewise retain the Money given him for Insurance. Or the Person insured, first making Discovery as aforesaid, is to receive back what was paid for the Insurance; and also to have the whole Forfeiture imposed on the Insurer, deducting	12 Geo. II.—	21	31

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the Charges of Prosecution, and to be discharged of the Forfeitures incurred			
90—The said Penalties to be sued for in the Name of the Attorney-General, or of any of the Officers of Customs, Excise, or Salt	12 Geo. II.	21	32
WOOLLEN Cloths, or old Drapery, the several Sorts, 1 pag. 291, 292. —Vide Cloths.			
2—Broad Cloths white, the Duty, pag. 46, 292.			
3—Exported, or shipped for Exportation, before Payment of the said Duty; are forfeited, or their Value	6 Ann.	8	2
4—Any white woollen Cloths made in <i>Great-Britain</i> , may be exported by any Person, notwithstanding the 14 & 15 Hen. VIII. cap. 3. or any other Act	6 Ann.	9	2
5—Cloths, Stuffs, Stockings, or other Manufactures of Wooll made in <i>Great-Britain</i> ; may be bought and exported by any Persons without Molestation	1 W. & M.	32	12
6—Manufactures <i>British</i> , as Cloths, Kerfies, Bays, Serges, Cottons, Stuffs, Stockings, Hats, Caps, or any other Manufactures made of, or mixt with Sheep or Coney Wooll; may be exported, Duty free	12 W. III. —1 Ann. —5 Ann. —6 Ann. —7 Ann.	20 13 27 19 7	1 2 2 1 28
—Vide Plantations 14.			
7—Thrumbs or Woollen Yarn may not be exported; upon Forfeiture of double the Value	8 Hen. VI.	23	4
8—Caps, woollen Cloths, Laces, Corfies, Ribbons, Fringes of Silk and of Thread, Silk twined, Silk embroider'd, Laces of Thread, of Gold, of Silk or Gold, Saddles, Stirrops or Harness pertaining to Saddles, Spurs, Bosses for Bridles, Andirons, Grid-irons, any manner of Locks, Hammers, Pinsons, Fire-Tongs, Dripping-Pans, Dice, Tennis Balls, Points, Purfes, Gloves, Girdles, Harnefs for Girdles of Iron, Latten, Steel, Tin or of Alkmine, any thing wrought of any tawed Leather, tawed Furs, Buskins, Shoes, Goloches or Corks, Knives, Daggers, Wood-Knives, Bodkins, Sheers for Taylors, Scissors, Razors, Chessmen, Playing-Cards, Combs, Pattens, Pack-Needles, Painted Wares (except Pictures) Forcers, Caskets, Rings of Copper, or of Latten gilt, Chafing-Dishes, Hanging Candlesticks, Chafing Balls, Sacring Bells, Rings for Curtains, Ladles, Scummers, counterfeit Basons, Ewers, Hats, Brushes, Cards for Wooll, may not be imported by any Persons, to be utter'd or sold, in <i>Great-Britain</i> , upon Forfeiture thereof: except made and wrought in <i>Ireland</i> , or taken upon the Seas without Fraud or Collusion, or wreck'd	3 Edw. IV. 2 W. & M. 6 & 7 W. III.	4 4 7	1, 2, 3 16 2

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WRAPPERS, *vide Rules* 14, 15, 16. *pag.* 301, 302.

WRECKS—Where a Man, a Dog, or a Cat escape
1 quick out of any Ship, such Ship, nor any thing
within it, is not to be adjudged Wrecks; but the
Goods are to be saved and kept by the Sheriff,
&c. and if claimed in a Year and a Day, must be
restored, otherwise to remain to the King, or such
other Person to whom Wrecks belong

—*Vide Goods Inwards* 51, 53. *Ships* 10, 13. *Wine*,
12. *Woollen* 7.

2—The King is to have Wrecks of the Sea through-
out the Realm, Whales and great Sturgeon, ex-
cept in Places privileged

3—Are not to be tryed by the Court of Admiralty,
but by the Laws of the Land

WRITS—Pleas or Proceses, or any other Proceedings
1 upon any Indictment or Information, at the Suit
of the Crown; are not to be discontinued by the
Demise of his Majesty, or his Successors

2—Commissions, Proceses, or Proceedings in, or is-
sued out of any Court; are not to be determined
by the Demise of his Majesty, or any King or
Queen of this Realm, but are to continue in full
Force for 6 Months, unless superseded by the Suc-
cessor

—Of Assistants, *vide Alamodes* 8. *Officers* 29.

—Of Delivery, *vide Seizures* 16.

Y.

YARDS, *vide Plantations* 9, 10, 60. *Wood*.

—The Bounty, *pag.* 367, 368.

YARN Linen, *vide Ireland* 1.

—Mohair, *vide Goods Inwards* 9.

—Woollen or Bay, *vide Plantations* 34. *Wooll* 14,
&c. *Woollen* 7.

—Worsted, may not be exported, upon Forfeiture
of 40 s. per Pound

—*Vide Plantations* 34. *Wooll* 14, &c.

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3 *Edw. I.*

4 *Edw. I.*

17 *Edw. II.*

15 *Rich. II.*

1 *Ann.*

1 *Ann.*

3 *Hen. VIII.*

1 *Edw. VI.*

The Continuation of the several ACTS OF PARLIAMENT
referred to in the foregoing INDEX, and other Parts
of this BOOK.

The Original ACTS.			<i>Their Continuations.</i>	The ACTS by which continued.		
Year and Reign.	Chap	Seçt		Year and Reign.	Chap	Seçt.
12 Car. II.	19	1, 3	<p>G Ranted from 1 September 1660, to the End of the first Session of the next Parliament.</p> <p>Revived and continued during His Majesty's Life</p> <p>Further continued with the Branch of Customs</p>	1 Jac. II.	1	1
13 & 14 Car. II.	21	—	<p>Granted without Limitation</p> <p>Continued during the King's Life</p> <p>Further continued with the Branch of Customs</p>	1 Jac. II.	1	1
18 Car. II.	2	1, 4	<p>Granted from 2 Feb. 1666, for 7 Years; and from thence to the End of the first Session of the next Parliament.</p> <p>Revived from 2 Feb. 1680, and made perpetual</p>	32 Car. II.	2	2
22 Car. II.	13	6, 7 8	<p>Granted from 24 June 1671.</p> <p>Granted from 24 June 1670.</p> <p>Further continued with the Branch of Customs.</p>			
			<p>Granted from 1 May 1671, for 9 Years.</p> <p>Further continued for 7 Years</p>	—1 Jac. II.	17	1
			<p>Revived from 13 Feb. 1692, for 7 Years</p>	4 & 5 W. & M.	24	6
22 Car. II.	26	2, 15	<p>Revived from 29 Sept. 1700, for 7 Years</p> <p>And from thence to the End of the then next Session of Parliament.</p> <p>Further continued with the Branch of Customs</p>	11 & 12 W. III	13	2
25 Car. II.	6	2	<p>Granted from 1 May 1673.</p> <p>Continued with the Branch of Customs.</p>	—5 Geo. I.	11	19
25 Car. II.	7	1	<p>Granted from 1 May 1673.</p> <p>Continued with the Branch of Customs.</p>			
1 Jac. II.	19	3	<p>Granted from 29 Sept. 1685.</p> <p>Continued with the Branch of Customs.</p>			
1 W. & M.	22	1	<p>Granted from 24 June 1689.</p> <p>Continued with the Branch of Customs.</p>			

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			Granted for 3 Years. Further continued from 13 Feb. 1692, for 3 Years—	4 & 5 W. & M. 24
1 W. & M.	32	11	Further continued for 3 Years— And from thence to the End of the then next Session of Parliament.	7 & 8 W. III. 28 3
			Further continued without Li- mitation ————	9 & 10 W. III. 40
6 W. & M.	1	5, 6	Granted without Limitation. Further continued with the Branch of Customs.	
7 & 8 W. III.	28	8, 13	Granted from 1 May 1696, for 3 Years; and from thence to the End of the then next Ses- sion of Parliament.	
			Further continued without Li- mitation ————	9 & 10 W. III. 40
			Granted from 4 May 1696, for 7 Years.	
7 & 8 W. III.	34	1, 7	Further continued for 11 Years— And from thence to the End of the then next Session of Parliament.	13 & 14 W. III. 4
			Further continued for ever ———	1 Geo. I. 6
8 & 9 W. III.	34	1	Granted from 10 May 1697. Continued with the Branch of Customs.	
			Granted from 24 June 1698, for 13 Years.	
9 & 10 W. III.	26	19	Further continued for 14 Years— Further continued for 14 Years— Further contin. 14 Years more And from thence to the End of the then next Session of Parliament.	12 Ann. 18 13 Geo. I. 27 15 & 16 G. II. 35
9 & 10 W. III.	30	1	Granted from 24 June 1698. Continued with the Branch of Customs.	
11 & 12 W. III.	20	1, 4	Granted from 30 March 1700. Continued with the Branch of Customs.	
			Granted from 24 June 1705, for 11 Years.	
3 & 4 Ann.	8	1, 11	Further continued for one Year Further continued, so long as British Linens shall be per- mitted to be imported into Ireland, Duty free ———	1 Geo. I. 20 3 Geo. I. 21
			Granted from 1 May 1705, for 3 Years; and from thence to	

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3 & 4 A.

the End of the then next Ses-
sion of Parliament.

Further continued for ever

—7 Ann.—25 3

—6 Ann.

Granted to continue during that
War, and 6 Months longer.

Further continued for ever

—12 Ann.—18 3

—9 Ann.

Granted for 3 Years, and from
thence to the End of the then
next Session of Parliament.

Further continued for ever

—1 Geo. I.—2 8

—1 Geo. I.—26 1

—12 Ann

Granted from 1 June 1714, for
5 Years; and from thence to
the End of the then next Ses-
sion of Parliament.Further continued during the }
Duties on Tobacco

—5 Geo. I.—7 1

—12 Ann

Granted from 1 August 1714, for
3 Years; and from thence to
the End of the then next Ses-
sion of Parliament.

Further continued for ever

—4 Geo. I.—12 1

—5 Geo. I

Granted (§. 11.) from 25 March
1719, for three Years.Granted (§. 11.) from 29 Sept.
1710, for three Years.Granted (§. 11.) from 1 May 1719,
for 3 Years.

Further continued for 5 Years

—9 Geo. I.—8 8

Further continued to 29 Sept. 1734

—2 Geo. II.—28 3

Further continued to 29 Sept. 1742

—8 Geo. II.—21 3

Further continued to 1 June 1747

—15 Geo. II.—33 3

And from thence to the End of
the then next Session of Parlia-
ment.Granted from 5 and 20 Feb. 1718,
for 5 Years.Further continued, from 25
March 1723, for 7 Years;
and from thence to the End
of the then next Session of
Parliament

—9 Geo. I.—26 10

—5 Geo. I.—21, 1, 3, 0

Reviv'd, from 1 May 1732,
for 7 Years, and from thence

—5 Geo. II.—29 1

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			to the End of the then next Session of Parliament ———			
			Further continued to 1 June 1747 ———	13 Geo. II.	18	4
			Granted from 25 March 1722, for 2 Years.			
			Further continued for 3 Years —	11 Geo. I.—	29	4
			Further continued to 29 Sept. 1734, (except what relates to Quarentine) ———	—2 Geo. II.	28	6
8 Geo. I.—	18	1, 27	Further continued to 29 Sept. 1742 (except what relates to Quarentine) ———	—8 Geo. II.	21	4
			Further continued to 1 June 1747 (except what relates to Quarentine) ———	—15 Geo. II.	33	4
			And from thence to the End of the then next Session of Parliament.			
13 Geo. I.—	8	1, 7	Granted from 24 June 1727, for 6 Years ; and from thence to the End of the then next Ses- sion of Parliament.			
			Granted from 29 Sept. 1730, for 5 Years.			
—3 Geo. II.	28		Further continued to 29 Sept. 1742 ———	—8 Geo. II.	19	1
			Further continued to 1 June 1747 ; and from thence to the End of the then next Ses- sion of Parliament ———	—15 Geo. II.	33	2
—5 Geo. II.	24		Granted from 25 March 1735, to 25 March 1739.			
			Further continued 7 Years ; and from thence to the End of the then next Session of Parliament ———	—11 Geo. II.	18	1
—5 Geo. II.	28		Granted from 25 December 1731, for 9 Years.			
			Further continued to 25 Dec. 1750 ; and from thence to the End of the then next Ses- sion of Parliament ———	—13 Geo. II.	28	3
—6 Geo. II.	13		Granted from 24 June 1733, for 5 Years.			
			Further continued 7 Years ; and from thence to the End of the then next Session of Parliament ———	—11 Geo. II.	18	2

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The ACTS by which continued.

Year and Reign.	Chap.	Sect.	Their Continuations.	Year and Reign.	Chap.	Sect.
9 Geo. II.	37		Granted from 24 June 1736, for 5 Years. Further continued to 5 Dec. 1750; and from thence to the End of the then next Session of Parliament	13 Geo. II.	28	2
12 Geo. II.	30		Granted from 29 Sept. 1739, for 5 Years. Further continued to 24 June 1751; and from thence to the End of the then next Session of Parliament	17 Geo. II.	40	9
12 Geo. II.	36	1, 2	Granted from 29 Sept. 1739, for 7 Years; and from thence to the End of the then next Session of Parliament.			
15 & 16 Geo. II.	25		Granted from 29 Sept. 1742, to 29 Sept. 1749; and from thence to the End of the then next Session of Parliament.			

ALL OTHER ACTS, when granted, were either made perpetual, or were without Limitation. See also LAWS in the Index.

For the several ACTS which granted and continued the Duties, Bounties, &c. see the respective Branches, Bounties, &c.

E R R A T A.

Page 24, under 1 *Ton of Vinegar*— *Unfilled*
and against, *Private Use*, read 6*l.* 13*s.*

9*d.* $\frac{3}{8}$

63. In the Total of the sixth Column, for
1*o*8 read 8*s.*

79. Against *Beaupers*, in the Column of
References, after C, add 66.

173. line 15, against *Trepans*, in the first
Column, read 0*l.* 10*s.* 0*d.*

184. line 14, against *Oxenbrigs* in the se-
cond Column, dele 1*l.*

208. Against *Ribband* in the Column of
References, for 46 read 44.

441. *Coffee* 45. 5 *Geo.* II. cap. 24. for
§. 5. read §. 4.

P. 446. *Debentures* 7. 9 *Geo.* I. for cap. 2.
read cap. 21.

455. *Eastland*, for 15 *Car.* II. read 25
Car. II.

458. *Fish* 8. add 5 *Geo.* I. cap. 18. §. 15.

472. *Goods Inwards* 52. 12 *Geo.* I. cap. 28.
for §. 10. read §. 19.

477. *Goods Coastwise Inwards* 3. read 2
Geo. II. cap. 28. §. 6.

510. *Plantations* 22, for 12 *Car.* II. read
22 *Car.* II.

538. *Seizures* 12, read { 8 *Ann.* cap. 7. §. 76.
15 & 16 *Geo.* II.
cap. 31. §. 8.